Public Document

CITY OF MANCHESTER NEW HAMPSHIRE

ANNUAL REPORT

For the Year 1957

THIRTY-SEVENTH

ANNUAL REPORT

of the

CITY OF MANCHESTER

NEW HAMPSHIRE

For the Fiscal Year Ending

December 31, 1957

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1957

INDEX

CITY GOVERNMENT

	Page
City Officials	3-16
Aldermen	3
Art Commission	14
Assessors' Department	5
Auditor	4
Board of Adjustment	12
Board of Examiners of Plumbers	8
Board of Recreation and Aviation	11
Capital Reserve and Trust Funds	13
Carpenter Memorial Library	10
Cemeteries Department	12-13
City Clerk	5
City Physician	8
City Planning Board	11
City Solicitor	5
City Weigher	13
Commissioner of Charities	9
Custodian of Deeded Property	5
Finance Commission	4
Fire Department	7
Health Department	7
Highway Department	8
Industrial Council	14
Inspection of Petroleum	13
Mayor	3
Mayor's Secretary	3
Moderators	16
Manchester Housing Authorities	12
Municipal Court	6
Parks and Playgrounds Department	14
Police Department	6
Registrars of Voters	6
School Department	9
Selectmen	15
Sealer of Weights and Measures	7
Standing Committees (Aldermen)	4
Superintendent of Public Buildings	5
Tax Collector	5
Treasurer	4
Ward Clerks	16
Water Department	10
City Inventories	17-22
Index to C. P. A. Report	23-26

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MANCHESTER CITY GOVERNMENT

1957

Mayor

JOSAPHAT T. BENOIT ..... Office, City Hall

Chosen at election in November, 1955. Salary, $5,000 per annum.

Mayor's Secretary

Madeline A. Gladu ..... Office, City Hall

Appointed by the Mayor. Salary, $3,114 per annum.

Aldermen

Ward 1. Charles A. Hunt

Ward 2. George L. Baker

Ward 3. Thomas J. Enright

Ward 4. Robert H. Bernier

Ward 5. George W. Smith

Ward 6. John F. McGranahan

Ward 7. Edward Cassidy

Ward 8. Emile Simard

Ward 9. Francis Wilcox

Ward 10. Louis J. Head

Ward 11. Joseph P. Lyons

Ward 12. Albert R. Martineau

Ward 13. Roger E. Brassard

Ward 14. Ernest H. Tremblay

Standing Committees

Board of Aldermen

First Named is Chairman

Revised May 15, 1956

Accounts—McGranahan, Bernier, Lyons
Bills on Second Reading—Brassard, Baker, Tremblay
Cemeteries—Baker, Hunt, Cassidy, Wilcox, Martineau
Claims—Smith, Wilcox, Lyons
Enrollment—Head, Martineau, McGranahan
Finance—The Mayor, Baker, Enright, McGranahan, Simard, Martineau, Brassard, Tremblay
Lands and Buildings—Martineau, Cassidy, Smith
Licenses—Brassard, Head, Simard
Street Lighting—Brassard, Wilcox, McGranahan
Streets and Sewers—Simard, Baker, Cassidy
Board of Recreation and Aviation—Baker, Simard
Minor Offices—Cassidy, Bernier, Smith
Radio—Bernier, Lyons, Smith
Special Tax—Bernier, Wilcox, Smith
Traffic—Martineau, Enright, Hunt, Head, Tremblay
Joint School Building Committee—Enright, Hunt, Martineau

Finance Commission

Percy H. Bennett, Chairman ..... Term expires January, 1959
Aime V. Plant ..... Term expires January, 1960
J. Murray Devine ..... Term expires January, 1958

Appointed by Governor for a term of 3 years.

City Auditor

Armand E. Tetu ..... Office, City Hall

Appointed by Mayor and confirmed by Board of Aldermen in January annually. Salary, $4,364 per annum.

City Treasurer

James P. Bourne ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Salary, $4,864 per annum.

Collector of Taxes

J. Charles Durette ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Term begins June 1. Salary, $4,164 per annum.

Custodian of Deeded Property

J. Charles Durette ..... Office, City Hall

Term begins June 1. Salary, $600 per annum.

Assessors

Gerard E. Croteau ..... Term expires January, 1963

Henry J. McLaughlin ..... Term expires January, 1959

Charles W. Partridge, Chairman ..... Term expires January, 1961

One member elected by the Board of Mayor and Aldermen biennially, in the month of January for a term of six years. Salary: Chairman, $5,164. Members of Board, $4,864 per annum.

City Solicitor

J. Francis Roche ..... 48 Hanover Street

Elected by Board of Mayor and Aldermen in January biennially. Salary, $2,700 per annum.

City Clerk

Michael J. Quinn ..... Office, City Hall

Elected by Board of Mayor and Aldermen in January biennially. Salary, $5,404 per annum.

Superintendent of Public Buildings

William M. Cullity ..... Office, City Hall

Elected in the month of April by Board of Aldermen for a term of four years. Salary, $5,260 per annum. Term expires April, 1959.

Registrars of Voters

Donat H. Richer, Chairman ..... Term expires May, 1959
James F. Berry ..... Term expires May, 1960
Harry R. Bennett, Clerk ..... Term expires May, 1958
Pauline A. Sullivan, Deputy Registrar.

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Members of Board, $400 per annum; Clerk of Board, $750 per annum.

Police Commission

Harry W. Berquist ..... Term expires September, 1959
Richard L. Murphy, Clerk ..... Term expires September, 1960
Robert W. Morin, Chairman ..... Term expires September, 1958

Appointed by the Governor for a term of three years. Salary: Chairman, $150 per annum; Members of Commission, $100 per annum.

Chief of Police

Francis P. McGranahan ..... Office at Police Station

Appointed by Commissioners. Salary, $6,854 per annum.

Deputy Chief of Police

Patrick J. Foley ..... Office at Police Station

Appointed by Commissioners. Salary, $5,804 per annum.

Municipal Court

Alfred J. Chretien, Justice ..... Salary, $4,600 per annum
William L. Phinney, Associate ..... Salary, $2,000 per annum

Appointed by Governor. Term until 70 years of age.

Arthur J. Costakis, Clerk ..... Salary, $2,300 per annum
Frank Lamarre, Chief Probation Officer ..... Salary, $4,350 per annum
George E. McElroy, Probation Officer ..... Salary, $4,350 per annum

Appointed by Justice. Term not limited.

Fire Commissioners

Arthur J. Connelly, Chairman ..... Term expires May, 1959
Arthur E. Thibodeau ..... Term expires May, 1960
Arthur B. Colby, Clerk ..... Term expires May, 1958

Appointed by the Mayor and confirmed by Board of Aldermen in April for a term of three years. Salary: Clerk, $150 per annum; Members of Commission, $100 per annum.

Chief Engineer

G. Napoleon Guevin ..... Office, Central Station, Vine Street

Elected by Board of Fire Commissioners. Salary, $6,854 per annum.

Deputy Chief Engineers

John H. O'Malley ..... Salary, $4,564 per annum
Edward J. Grady ..... Salary, $4,514 per annum
Henry T. Provost ..... Salary, $4,464 per annum
Thomas H. Luby ..... Salary, $4,264 per annum

Elected by Board of Fire Commissioners.

Sealer of Weights and Measures

Fernand W. Genest ..... Office, City Scales, Franklin Street

Appointed by the Mayor and confirmed by the Board of Aldermen. Term indefinite. Salary, $3,734 per annum.

Board of Health

Adolphe J. Provost, M.D., Chairman ..... Term expires February 1, 1959
Jules O. Gagnon, M.D., Clerk ..... Term expires February 1, 1960
Murray H. Towle, M.D. ..... Term expires February 1, 1958

One member appointed by the Mayor annually in the month of January for a term of three years. Salary, $200 per annum. Office, Old Court House, West Merrimack Street.

Health Officer

James J. Powers, M.D. ..... Salary, $6,334 per annum

Appointed by Board of Health.

Board of Examiners of Plumbers

Leo R. Marchand, (Master) ..... Term expires January 1, 1961
Hugh Taylor, (Journeyman) ..... Term expires January 1, 1961
Raymond T. Moran, (Inspector) ..... Term. Until successor is appointed

Raymond T. Moran, Chairman
Virginia C. Murphy, Clerk

Three members appointed by the Mayor and confirmed by the Board of Aldermen in January, two members for a term of five years, one to be a Master Plumber, and one a Journeyman Plumber, who have been actually engaged and licensed as such in this State for a period of at least five years, and the Plumbing Inspector for an indefinite period or until such time that his successor has been named and qualified.

City Physician

Paul E. Bouthillier, M.D. ..... Office, 25 Salmon Street
Elected by vote of the Board of Mayor and Aldermen in January biennially.
Salary, $2,400 per annum.

Department of Highways

Joseph P. O'Brien, Chairman ..... Term expires January, 1959
Romeo V. Chagnon ..... Term expires January, 1960
Warren A. Bodwell, Clerk ..... Term expires January, 1958

One member elected annually by Board of Mayor and Aldermen for a term of three years. Salary: Chairman, $250 per annum; Member and Clerk of Board, $200 per annum.

Surveyor

Romeo F. Dusseault ..... Office, 227 Maple Street
Elected by the Commissioners of Department of Highways:
Salary, $7,854 per annum.

Assistant Surveyor

* Dana L. McCullough
Elected by the Commissioners of Department of Highways:
Salary, $5,804 per annum.
John F. Martin, successor. Salary, $5,800 per annum.

* Deceased December 12, 1956.

Commissioner of Charities

†Frank X. Carroll ..... Office, City Hall

Elected biennially at municipal election. Salary, $4,864 per annum.

† Deceased November 9, 1957.

School Committee

Iosaphat T. Benoit, Mayor, ex-officio, Chairman

Ward 1. Kathleen B. Walsh
Ward 2. Walter F. Healy
Ward 3. Paul M. Martel
Ward 4. Genevieve D. Jarvis
Ward 5. Nicholas Pappas
Ward 6. Barbara C. Hammond
Ward 7. Clarence R. Cote
Ward 8. Robert H. Coolidge
Ward 9. Lionel E. Plante
Ward 10. James V. Pollock
Ward 11. John L. Conway, Vice-Chairman
Ward 12. Dollard H. Desrnisseaux
Ward 13. Adelard J. Dupont
Ward 14. Robert J. Jobin

Chosen at the election in November, 1955; for a term of two years.
Salary, $100 per annum.

J. Leo Dery ..... Clerk of Board

Appointed biennial by the Board. Salary, $900 per annum.

Superintendent of Schools

Augusta M. Nichols ..... Office, 88 Lowell Street

Appointed September 1, 1954.

Term expires July 1, 1959. Salary, $8,500 per annum. $6,000 paid by City of Manchester and $2,500 by State of New Hampshire. Nominated by members of School Board and elected by State Board of Education.

Assistant Superintendent

John T. McDonald ..... Term expires July 1, 1958

Appointed September 1, 1954.

Nominated by members of School Board and elected by State Board of Education. Salary, $7,054 per annum $4,554 paid by the City of Manchester, $2,500 paid by the State of New Hampshire.

Trustees of Carpenter Memorial Library

Josaphat T. Benoit, ex-officio

Ralph A. McIninch ..... Term expires October 1, 1963
Wilfred J. Lessard ..... Term expires October 1, 1964
Aretas B. Carpenter ..... Term expires October 1, 1958
Samuel P. Hunt ..... Term expires October 1, 1959
Maurice F. Devine ..... Term expires October 1, 1960
John J. Sheehan ..... Term expires October 1, 1961
Mrs. Mary C. Manning ..... Term expires October 1, 1962

Board of seven trustees, one of which is elected annually by Board of Mayor and Aldermen and Board of Trustees for a term of seven years.

Librarian

William T. Weitzel ..... Salary, $6,000 per annum

Elected by the Trustees of Library.

Water Commissioners

Josaphat T. Benoit, Mayor, ex-officio

Roland R. Tessier ..... Term expires January, 1962
Roger J. Crowley ..... Term expires January, 1963
Charles A. Burke ..... Term expires January, 1958
Murray H. Towle, Chairman ..... Term expires January, 1959
Arthur H. St. Germain, Clerk ..... Term expires January, 1960
Charles B. McLaughlin ..... Term expires January, 1961

One member elected annually by the Board of Mayor and Aldermen, in the month of September, for a term of six years. Salary: $200 per annum; Chairman, $400, Clerk, $400 per annum.

Superintendent of Water Works

James A. Sweeney ..... Office, Old Court House, West Merrimack Street

Chosen by Water Commissioners annually. Salary, $7,804 per annum.

Assistant Superintendent

Clarence L. Ahlgren ..... Salary, $5,804 per annum

Trustees Board of Recreation and Aviation

George J. Baker ..... Term expires January 1, 1958
Emile Simard ..... Term expires January 1, 1958
Charles Y. G. Normand, Chairman ..... Term expires March 1, 1959

Thomas J. Hartnett, Clerk ..... Term expires March 1, 1960
*Thomas F. Walas ..... Term expires March 1, 1958

Consists of five members. Two aldermen appointed for a term of two years. Three members appointed by the Mayor, one each year, for a term of three years, confirmed by the Board of Mayor and Aldermen. Salary of Clerk, $200 per annum

Superintendent of Recreation and Aviation

Ignace J. Gill

Elected by Board of Recreation and Aviation Trustees.

Salary, $5,000 annually.

City Planning Board

Ex-Officio Members

Josaphat T. Benoit, Mayor. Term until succeeded.

George J. Baker, Alderman. Term expires January 1, 1957

Romeo F. Dusseault, Surveyor. Term expires January 1, 1957

Med M. Chandler ..... Term expires May 1, 1961
William H. Craig, Jr. ..... Term expires May 1, 1962
Edward T. McShane, Chairman ..... Term expires May 1, 1958
Maurice Silver ..... Term expires May 1, 1959
Gerard A. Therrien ..... Term expires May 1, 1960
John D. Betley ..... Term expires May 1, 1960

Established by ordinance, December 3, 1956 as amended May 18, 1954. Six members appointed by the Mayor and confirmed by the Board of Aldermen for a term of five years. The Mayor; one member of the Board of Aldermen selected by it, an administrative official appointed by the Mayor to serve as ex-officio members for a term of two years.

City Planner

†Robert G. Emerson

Appointed by City Planning Board

Salary, $7,600 per annum

Successor, S. Robert Caso

* Resigned, March 15, 1955. John Gimas successor. Resigned June 8, 1956. Samuel Green successor. Appointed July 3, 1956.
† Resigned in November, 1956.

Board of Adjustment

Arthur F. Vytal, Records Clerk ..... Term expires March 1, 1961
Sylvester J. Foley, Clerk ..... Term expires March 1, 1962
Otto Schricker ..... Term expires March 1, 1958
Adrian D. Manseau, Chairman ..... Term expires March 1, 1959
John Joseph Lacey ..... Term expires March 1, 1960

Appointed by the Mayor and confirmed by Board of Aldermen for a term of five years. Salary, $200 per annum. Clerk of records, $400.

Manchester Housing Authority

*Basil A. Joannides ..... Term expires December 31, 1960
Eugene A. Manseau ..... Term expires December 31, 1961
Louis Goldstein ..... Term expires December 31, 1962
Conrad Danais ..... Term expires December 31, 1958
Thomas B. O'Malley, Chairman ..... Term expires December 31, 1959

Appointed by the Mayor for a term of five years.

Leo G. Riel, Executive Director
Appointed by Housing Authority
Salary, $5,920 per annum

Trustees of Cemeteries

Arthur E. Card ..... Term expires January, 1960
Leon H. Rice ..... Term expires January, 1960
Robert J. Jobin ..... Term expires January, 1961
Mary C. Manning ..... Term expires January, 1961
*William D. Kanteres ..... Term expires January, 1958
J. Vincent Broderick ..... Term expires January, 1958
Agnes T. Bryson ..... Term expires January, 1959
Harold M. Worthen ..... Term expires January, 1959

Two members elected by the Board of Mayor and Aldermen annually in the month of January, for a term of four years.

Superintendent of All Cemeteries

Guy H. Erskine ..... Office, Pine Grove Cemetery

Appointed by Trustees of Cemeteries. Salary, $5,000 per annum.

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* Deceased April 20, 1957. Successor, Harry G. Bentis.
† Deceased April 7, 1957. Christos Bobotas, successor.

Trustees of Cemetery Funds

Josaphat T. Benoit, Mayor, Chairman, ex-officio

*Norwin S. Bean ..... Term expires January, 1960
J. Fred French ..... Term expires January, 1965
James P. Bourne, Clerk-Treasurer ..... Salary, $900 per annum

Elected by the Board of Mayor and Aldermen in the month of September for a term of ten years.

* Deceased September 19, 1957. Ralph A. McIninch, successor.

City Weigher

†Maurice J. Bresnahan ..... Office, City Scales, Franklin Street

Elected by vote of Board of Mayor and Aldermen in January, biennially. Salary, $2,764 per annum.

† Assistant to Sealer of Weights and Measures. Salary, $500 per annum.

Board of Trustees of Capital Reserve and Trust Funds

Established by Ordinance, April 17, 1951. Two members appointed by the Mayor and confirmed by the Board of Mayor and Aldermen, in the month of May, for a term of six years, beginning June first. The Mayor and Treasurer to serve as ex-officio members.

Charles S. Nims ..... Term expires June 1, 1963
Harry C. Jones ..... Term expires June 1, 1960

Josaphat T. Benoit, ex-officio, Chairman
James P. Bourne, ex-officio, Treasurer
Charles A. Nims, Clerk

Inspector of Petroleum

Michael J. Dwyer ..... Office, 352 Pearl Street

Elected by vote of Board of Mayor and Aldermen in January, biennially.

Parks and Playgrounds Commission

Robert S. Perkins ..... Term expires April 1, 1961
Timothy S. Sheehan ..... Term expires April 1, 1962
John J. Hurley ..... Term expires April 1, 1958
George J. Langlois, Chairman ..... Term expires April 1, 1959
David A. Lamontagne ..... Term expires April 1, 1960

One member appointed annually, by the Mayor in the month of March for a term of five years.

Superintendent of Parks and Playgrounds

T. Edward McIntyre

Elected by Parks and Playgrounds Commission. Salary, $5,000 annually.

Art Commission

John W. Noga, Clerk ..... Term expires October 1, 1959
Miriam S. Sawyer ..... Term expires October 1, 1960
Francois Trudel Bourcier, Chairman ..... Term expires October 1, 1958

Appointed by the Mayor and confirmed by the Board of Aldermen in September for a term of three years.

Industrial Council

Charles S. Parson, Chairman
Walter S. Little, Vice Chairman
Bernard H. Thayer, Secretary
Josaphat T. Benoit, Mayor, ex-officio

Damis Bouchard ..... *Frank X. Carroll
Walter S. Little ..... Marston Head
Benjamin P. Mates ..... James L. Mahony
Bernard J. McQuade ..... William F. McElroy
Leon H. Rice, Sr. ..... Elden Murray
Roger E. Sundeen

Appointed by the Mayor and confirmed by Aldermen. Term not limited.

* Deceased.

Industrial Agent

Merrill J. Teulon

Appointed by Industrial Council. Salary, $10,234.00 annually.

Selectmen

WARD 1

Robert F. Hamel — Edward Hartford

George A. Lang

WARD 2

James F. Gill — Thomas E. Howe

Arthur E. Martin

WARD 3

Armand L. Duhaime — Lewis G. Farmer

James B. Reagan

WARD 4

Philip Gimas — Robert A. Partridge

Louis Spear

WARD 5

Robert T. George — Laurence B. Mahoney

Edward J. Walsh

WARD 6

Edward J. Harlan — E. Vance Kelly

Lawrence F. Kelly

WARD 7

James T. Clancy — Charles J. Leclerc

Alonza J. Tessier

WARD 8

Wilfrid J. Bonenfant — Paul R. Boucher

Eugene H. Delisle

WARD 9

Eva Boisvert — Robert Marquis

Jeannette McQueeney

WARD 10

Paul L. Gilmartin — James J. Kearns

Charles A. Newell

WARD 11

Anselm Chabot — Joseph F. Lyons

Robert J. Normand

WARD 12

Albert J. Boutin — Paul J. Gingras

Louis J. Soucy

WARD 13

Girard J. DeGrace — Paul M. Lafond

*Arthur E. Thibodeau

WARD 14

Walter R. Burke — Thomas Kenney

Paul E. Provost

*Resigned, Albert N. Dion, Successor.

Moderators

Ward 1. Chester W. Jenks
Ward 2. W. Francis Murphy
Ward 3. Thomas E. Sheehan
Ward 4. Walter J. Burke
Ward 5. Lawrence Cronin
Ward 6. Joseph R. Myers
Ward 7. Edgar J. Boulanger
Ward 8. Walter J. Labore
Ward 9. Leo O. Boisvert
Ward 10. Arthur Courtois
Ward 11. John E. Burns
Ward 12. Joseph F. Attalla
Ward 13. Rolland L. Chapdelaine
Ward 14. John A. Burke

Salary, $25 for each election or primary.

Ward Clerks

Ward 1. Thomas W. Boyaird
Ward 2. Wilfrid Lachance
Ward 3. William Looney
Ward 4. John F. Larkin
Ward 5. Catherine P. Monaghan
Ward 6. Frederick A. Searles
Ward 7. Albina F. Martel
Ward 8. Germain W. Delisle
Ward 9. Harry W. Walsh
Ward 10. Edward J. Boyle
Ward 11. Francis P. Nourie
Ward 12. Emile L. Poirier
Ward 13. Leo A. Blanchette
Ward 14. Roman R. Novosad

Salary, $65.00 per year.

CITY OF MANCHESTER

Schedule of Property in Possession of City

as of December 31, 1957

BRIDGES	Lands	Buildings	Equipment	Total
Amoskeag Falls Bridge	.....	.....	.....	$250,000.00
Cohas Brook Bridge—Bodwell Road	.....	.....	.....	7,000.00
Bodwell Road near Cohas Ave. (Derry Road)	.....	.....	.....	6,000.00
Bodwell Road at Town Line (Derry Road)	.....	.....	.....	5,000.00
Goffs Falls Bridge—Brown Ave.	.....	.....	.....	3,500.00
Brown Ave. at Little Cohas	.....	.....	.....	3,000.00
Cohas Ave. over Cohas Brook	.....	.....	.....	7,000.00
Dow Street over Lower Canal	.....	.....	.....	8,700.00
Dow Street over Upper Canal	.....	.....	.....	38,000.00
Dunbarton Road	.....	.....	.....	5,000.00
Elm Street Viaduct over B & M RR	.....	.....	.....	50,000.00
Front Street—Black Brook	.....	.....	.....	5,000.00
Granite Street over Lower Canal	.....	.....	.....	15,000.00
Granite Street over Merrimack River	.....	.....	.....	600,000.00
Granite Street over No. Weare Branch B & M	.....	.....	.....	17,000.00
Island Pond Road (Outlet)	.....	.....	.....	17,000.00
Kelley Street over Piscataquog River	.....	.....	.....	400,000.00
Main Street over Piscataquog River	.....	.....	.....	40,000.00
Mill Road at Harvey's Mill	.....	.....	.....	10,000.00
Notre Dame Bridge—West Bridge	.....	.....	.....	800,000.00
Parker Street over No. Weare Branch B & M	.....	.....	.....	17,922.00
Peabody Ave. over Portsmouth Branch B & M	.....	.....	.....	55,000.00
Queen City Bridge—Queen City Ave.	.....	.....	.....	900,000.00
Second Street Bridge—Second Street (South)	.....	.....	.....	118,000.00
Second Street Bridge (North)	.....	.....	.....	16,000.00
Stark Street over Lower Canal	.....	.....	.....	16,100.00
Stark Street over Upper Canal	.....	.....	.....	22,000.00
Webster Road	.....	.....	.....	40,000.00
TOTAL	.....	.....	.....	$3,472,222.00

City of Manchester
Schedule of Property in Possession of City
as of December 31, 1957

CITY CEMETERIES	Lands	Buildings	Equipment	Total
Amoskeag Cemetery	$3,000.00	.....	.....	$3,000.00
Brown Avenue Cemetery	200.00	.....	.....	200.00
Huse Cemetery, Mammoth Road	870.00	.....	.....	870.00
Huse Cemetery, Young-Sunnyside	1,000.00	.....	.....	1,000.00
Merrill Cemetery, Huse Road	3,600.00	.....	.....	3,600.00
Pine Grove Cemetery, Brown Ave.	716,110.00	$83,890.00	.....	800,000.00
Pine Grove Cemetery, Calef Road-Titus Ave.	100.00	.....	.....	100.00
Pine Grove Cemetery, Bourne-Titus Ave.	660.00	.....	.....	660.00
South Main Street Congregational Church Cemetery	7,500.00	.....	.....	7,500.00
Squog Cemetery, Bowman Street	7,975.00	.....	.....	7,975.00
Stowell Cemetery, Bodwell Road	850.00	.....	.....	850.00
Valley Cemetery, Pine Street	230,000.00	20,000.00	.....	250,000.00
Equipment and Supplies	.....	.....	$39,525.64	39,525.64
TOTALS	$971,865.00	$103,890.00	$39,525.64	$1,115,280.64

FIRE STATIONS	Lands	Buildings	Equipment	Total
Candia Road, Hose House	.....	$800.00	.....	$800.00
Central Station, Vine Street	$50,500.00	109,500.00	$108,496.15	358,496.15
Lake Avenue Engine House	3,500.00	32,000.00	42,737.50	78,237.50
Main Street Engine House	4,500.00	32,000.00	20,589.00	57,089.00
Mammoth Road Hose House (not used)	900.00	.....	.....	900.00
Nashua-Maple Streets Hose House	2,590.00	8,500.00	14,825.00	25,915.00
Rimmon Street Engine House	1,200.00	28,800.00	46,162 50	76,162.50
Somerville Street Engine House	1,200.00	30,800 00	30,400.00	62,400.00
South Elm Street Engine House	880.00	6,100.00	14,387.50	21,367.50
South Main Street Engine House	1,200.00	30,000.00	12,800.00	44,000.00
Webster Street Engine House	2,650.00	30,000.00	51,025.00	83,675.00
Wilson Hill Engine House, Weston	1,500.00	23,000.00	16,900.00	41,400.00
Weston Street Drill Tower	.....	5,000.00	500.00	5,500.00
Fire Alarm Signal System	.....	.....	156,324.60	156,324.60
Massabesic Volunteer Company	.....	.....	335.00	335.00
TOTALS	$70,620.00	$126,500.00	$515,482.25	$1,012,602.25

Schedule of Property in Possession of City
as of December 31, 1957

SCHOOLS	Lands	Buildings	Books	Equipment	Total
Administration Building, 88 Lowell Street	$10,000.00	$20,000.00	.....	$19,790.75	$49,790.75
Amoskeag School, 121 Front Street	900.00	20,000.00	$4,520.00	3,905.00	29,325.00
Ash Street School, 115 Ash Street	21,800.00	57,000.00	8,303.00	7,865.00	94,968.00
Bakersville School, 20 Elm	9,000.00	100,000.00	10,924.00	8,532.00	128,456.00
Brown School, 435 Amory Street	7,800.00	52,000.00	8,096.00	6,172.00	74,068.00
Central High School—Concord-Beech Streets	29,700.00	320,300.00	88,073.00	67,543.00	505,616.00
Chandler School, 49 Ashland Street	5,540.00	50,000.00	8,006.00	6,663.00	70,209.00
Corey Manual Training School, 250 Concord Street	2,125.00	9,875.00	.....	.....	12,000.00
Franklin Street School, 255 Franklin Street	24,000.00	273,800.00	7,851.00	10,956.00	316,607.00
Goffs Falls School, 3109 Brown Avenue	2,000.00	28,000.00	4,295.00	2,806.00	37,101.00
Gossler School, Gossler Park	.....	270,500.00	5,326.00	17,840.00	293,666.00
Hallsville School, Jewett-Hayward Streets	4,400.00	59,200.00	12,342.00	12,661.00	88,603.00
Harvey District School, South Willow Street	100.00	12,000.00	.....	.....	12,100.00
Highland School, 132 Titus Avenue	3,915.00	70,000.00	6,325.00	6,275.00	86,515.00
Jewett Street School, Jewett Street	19,510.00	270,500.00	6,533.00	14,896.00	311,439.00
Lincoln Street School, 490 Lincoln Street	20,000.00	57,000.00	8,201.00	6,852.00	92,053.00
Maynard School, 455 Union Street	9,000.00	75,000.00	8,052.00	7,767.00	99,819.00
Parker School, 435 South Main Street	6,000.00	40,000.00	7,017.00	7,248.00	60,265.00
Pearl Street School, 332 Pearl Street	1,260.00	25,000.00	6,580.00	2,880.00	38,720.00
Practical Arts High School, Concord Street	32,780.00	948,000.00	.....	.....	980,780.00
Rimmon School, Dubuque-Amory Streets	4,150.00	35,000.00	.....	.....	39,150.00
Smyth Road School, Smyth-Bruce Roads	15,000.00	270,500.00	6,291.00	14,483.00	306,277.00
Stark District School, River Road	500.00	1,800.00	.....	.....	2,300.00
Straw School, 608 Chestnut Street	16,200.00	45,000.00	8,261.00	7,640.00	77,101.00
Varney School, 84 Varney Street	8,560.00	50,000.00	9,581.00	8,045.00	76,186.00
Webster School, 57 Webster Street	51,755.00	275,000.00	.....	.....	326,755.00
Webster School, 2519 Elm Street	15,000.00	185,000.00	14,058.00	4,860.00	218,918.00
West Side High, 9 Notre Dame Avenue	16,680.00	583,320.00	31,399.00	26,036.00	657,435.00
West High Memorial Field, Main Street	60,000.00	9,946.00	.....	.....	69,946.00
Weston School, 1066 Hanover Street	3,500.00	55,000.00	4,372.00	3,957.00	66,829.00
Wilson School, 401 Wilson Street	8,320.00	92,000.00	10,004.00	8,816.00	119,140.00
Youngsville School, 1600 Candia Road	2,000.00	53,000.00	5,476.00	6,971.00	67,447.00
Manual Training Equipment (High School)	.....	.....	.....	64,734.00	64,734.00
Manual Training Equipment (5 grammar schools)	.....	.....	.....	10,457.50	10,457.50
Household Economics	.....	.....	.....	23,125.00	23,125.00
Storehouse and Janitors' Supplies	.....	.....	9,760.00	12,489.00	22,189.00
TOTALS	$414,495.00	$4,413,741.00	$299,589.00	$402,265.25	$5,530,090.25

CITY OF MANCHESTER

Schedule of Property in Possession of City as of December 31, 1957

PUBLIC BUILDINGS	Lands	Buildings	Equipment and Supplies	Total
City Hall	$350,000.00	$110,000.00	.....	$460,000.00
Mayor	.....	.....	$1,596.00	1,596.00
Aldermen	.....	.....	688.00	688.00
Auditor	.....	.....	9,358.00	9,358.00
Treasurer	.....	.....	6,965.00	6,965.00
Parking Meter	.....	.....	129,259.00	129,259.00
Tax Collector	.....	.....	18,529.00	18,529.00
Assessors	.....	.....	69,909.00	69,909.00
City Clerk	.....	.....	24,245.00	24,245.00
Board of Registrars	.....	.....	2,045.00	2,045.00
Planning Board	.....	.....	6,036.00	6,036.00
Zoning Board of Adjustment	.....	.....	232.00	232.00
City Hall, Auditorium and Janitors' Supplies	.....	.....	3,483.00	3,483.00
Building Department (Office)	.....	.....	3,579.00	3,579.00
Charities	.....	.....	5,575.00	5,575.00
Purchasing Agent (not in use)	.....	.....	438.00	438.00
City Solicitor, 48 Hanover Street	.....	.....	732.00	732.00
Civil Defense, 1800 Elm Street	.....	.....	17,893.00	17,893.00
Industrial Council, 57 Market Street	.....	.....	2,242.00	2,242.00
Police Station	19,250.00	78,750.00	126,916.00	224,916.00
Old Court House	27,000.00	28,000.00	271.00	55,271.00
Health Department	.....	.....	19,030.00	19,030.00
Manchester City Hospital	16,000.00	121,000.00	13,666.00	150,666.00
Probation Department	.....	.....	6,342.00	6,342.00
Old Battery Building, Carpenter Shop	2,000.00	18,000.00	15,380.00	35,380.00
Highway Department, Garage and Incinerator	60,000.00	440,000.00	819,326.00	1,319,326.00
Carpenter Memorial Library	71,400.00	328,600.00	694,338.00	1,094,338.00
Golf Course, Mammoth Road	132,200.00	24,000.00	27,821.00	184,021.00
Public Scales, Franklin Street	.....	7,000.00	1,180.00	8,180.00
Sealer of Weights and Measures	.....	.....	2,288.00	2,288.00
Water Department, 281 Lincoln Street	1,133,817.00	1,326,730.00	5,608,036.00	8,068,583.00
TOTALS	$1,811,667.00	$2,482,080.00	$7,637,398.00	$11,931,145.00

Schedule of Property in Possession of City as of December 31, 1957

PARKS AND PLAYGROUNDS	Lands	Buildings	Equipment	Total
Crystal Lake Bath House, Bodwell Road	$15,760.00	$40,000.00	.....	$55,760.00
Derryfield Park, Bridge Street	114,000.00	9,130.00	.....	123,130.00
Gossler Park, Blucher-Dubuque Streets	50,000.00	.....	.....	50,000.00
Hanover Common, Hanover Street	99,000.00	.....	.....	99,000.00
Hanover Common, Soldier's Monument	.....	4,500.00	.....	4,500.00
Harriman Park, Central-Hall Lake Avenue	5,000.00	.....	.....	5,000.00
Hartnett Memorial Parking Lot	259,200.00	.....	.....	259,200.00
Lafayette Park, Notre Dame Avenue	60,000.00*	.....	.....	60,000.00
Lafayette Park, Ferdinand Gagnon Monument	.....	15,000.00	.....	15,000.00
Livingston Park and Swimming Pool, Dorr's Pond	50,000.00	50,000.00	.....	100,000.00
Manchester Athletic Field, Valley Street	110,000.00	90,000.00	$50,515.00	250,515.00
Merrimack Common, Elm Street	769,500.00	.....	.....	769,500.00
Merrimack Common, Soldiers' Monument	.....	25,000.00	.....	25,000.00
Merrimack Common, Public Comfort Station	.....	15,000.00	285.00	15,285.00
Precourt Pond and Bath House (Nutt's Pond)	30,900.00	20,000.00	.....	50,900.00
Park Common, Lake Avenue	78,900.00	.....	.....	78,900.00
Parker Common, Maple Street	11,400.00	.....	.....	11,400.00
Parker, Walter M., McGregor Street	10,000.00	.....	.....	10,000.00
Prout Park, Young Street	22,300.00	.....	.....	22,300.00
Pulaski Park, Bridge Street	49,000.00	.....	.....	49,000.00
Pulaski Park, Soldier's Monument	.....	35,000.00	.....	35,000.00
Queen City Playgrounds, Queen City-Brown Avenue	10,000.00	.....	.....	10,000.00
Recreation Grounds, Goffstown Road	10,000.00	.....	.....	10,000.00
Rock Rimmon Park and Swimming Pool	17,150.00	132,850.00	.....	150,000.00
Sheridan-Emmett Park, Lincoln to Union Streets	32,000.00	.....	.....	32,000.00
Simpson Park, Notre Dame-Coolidge Avenue	28,000.00**	.....	.....	28,000.00
Stark Park, North River Road	60,000.00	20,000.00	.....	80,000.00
Stark Park, General John Stark Monument	.....	10,000.00	.....	10,000.00
Stevens Park, Lake Avenue-Mammoth Road	11,000.00	.....	.....	11,000.00
Stevens Pond, Bridge Street Extension	4,400.00	.....	.....	4,400.00
Sweeney Park, South Main Street	20,900.00	.....	.....	20,900.00
Sweeney Park, Soldiers' Monument	.....	4,000.00	.....	4,000.00
Varney Memorial Monument (Derryfield Park)	.....	5,700.00	.....	5,700.00
Victory Park, Concord-Amherst Streets	183,000.00	.....	.....	183,000.00
Victory Park, Soldiers' Monument	.....	32,500.00	.....	32,500.00
Wagner Memorial Park, Prospect-Myrtle Streets	33,000.00	57,000.00	.....	90,000.00
West Side Park, Wheelock Street	8,585.00	.....	.....	8,585.00
Howe and Shasta Streets (land for playgrounds)	1,900.00	100.00	.....	2,000.00
Parks and Playgrounds, Supplies and Equipment	.....	.....	150,867.08	150,867.08
Front Black Brook Pond	7,500.00	.....	.....	7,500.00
Goffstown Road, Rear	500.00	.....	.....	500.00
TOTALS	$2,162,895.00	$595,780.00	$201,667.08	$2,960,342.08

* Improvements $148,000.00.

* Improvements $10,000.00.

CITY OF MANCHESTER
Schedule of Property in Possession of City
as of December 31, 1957

MISCELLANEOUS	Lands	Buildings	Equipment	Total
Ward 5, Lake Avenue	$1,500.00	$5,000.00	.....	$6,500.00
Ward 11, Clinton Street	700.00	4,300.00	.....	5,000.00
Manchester Airport, Woodland Avenue	23,720.00	63,440.00	$1,000.00	88,160.00
Parking Lot, Franklin and Granite Streets	93,000.00	.....	.....	93,000.00
Property Deeded to City for Non-Payment of Taxes	22,055.00	1,465.00	.....	23,520.00
Public Housing:				
Rock Rimmon	91,750.00	1,999,950.00	.....	2,091,700.00
Elmwood Gardens	109,485.00	1,854,745.00	.....	1,964,230.00
TOTALS	$342,210.00	$3,928,900.00	$1,000.00	$4,272,110.00

GENERAL SUMMARY	Bridges	Lands	Buildings	Books	Equipment	Total
City Bridges	$3,472,222.00	.....	.....	.....	.....	$3,472,222.00
City Cemeteries	.....	$971,865.00	$103,890.00	.....	$39,525.64	1,115,280.64
Fire Stations	.....	70,620.00	426,500.00	.....	515,482.25	1,012,602.25
Schools	.....	414,495.00	4,413,741.00	299,589.00	402,265.25	5,530,090.25
Public Buildings	.....	1,811,667.00	2,482,080.00	.....	7,637,398.00	11,931,145.00
Parks and Playgrounds	.....	2,162,895.00	595,780.0	.....	201,667.08	2,960,342.08
Miscellaneous	.....	342,210.00	3,928,900.00	.....	1,000.00	4,272,110.00
TOTALS	$3,472,222.00	$5,773,752.00	$11,950,891.00	$299,589.00	$8,797,338.22	$30,293,792.22

CITY OF MANCHESTER

NEW HAMPSHIRE

AUDIT REPORT

DECEMBER 31, 1957

LEONARD D. RICCIO

Certified Public Accountant

MANCHESTER, N. H.

INDEX TO REPORT
DECEMBER 31, 1957

		Pages
Letter of Transmittal and Certificate of Audit		27-34
Balance Sheet — Revenue Accounts	Exhibit A	35-36
Schedule of Cash Balance	Schedule 1	37
Treasurer's Department Cash Receipts and Disbursements	Schedule 1 A	38
Statement of Tax Collector's Department	Schedule 2	39
Statement of Tax Titles and Tax Deeds	Schedule 3	40
Summary of Departmental Accounts Receivable	Schedule 4	41
Schedule of Water Works	Schedule 5	42
Schedule of Liabilities	Schedule 6	43-44
Summary of Revenue Appropriation Account ..	Schedule 7	45
Statement of Parking Meter Fund	Schedule 8	46
Statement of Revenue of 1957 and Prior Years	Schedule 9	47
Statement of Revenue of 1957	Schedule 9 A	48
Statement of Estimated Revenue	Schedule 9B	49
Balance Sheet — Non-Revenue Account	Exhibit B	50
Balance Sheet — General Indebtedness	Exhibit C	51
Schedule of Bonds Outstanding	Schedule 1	52-53
Balance Sheet — Trust and Investment funds	Exhibit D	54-57
Schedule of Cemetery Trust Funds — Cash Perpetual Care	Schedule 1	58-59
Schedule of Cemetery Trust Funds — Securities	Schedule 2	60-61
Schedule of Cemetery Trust Funds — Cash Special Care	Schedule 3	62-66
Schedule of Cemetery Trust Funds — Cash Special Care — Consolidated	Schedule 3 A	67-75
Schedule of Other Funds — Cash	Schedule 4	76-77
Schedule of Library Trust Funds — Cash In Custody of the Treasurer of Library Trustees and City Treasurer	Schedule 5	78-81
Schedule of Library Trust Funds — Securities	Schedule 6	82-
Schedule of Cemetery Trust Funds Receipts and Disbursements	Schedule 7	83-84
Schedule of City Library — Appropriation Receipts and Disbursements	Schedule 8	85-86

Statement of Cash Receipts and Disbursements — Revenue Accounts	Exhibit E	87-106
Summary of Tax Collections	Schedule 1	107
Statement of City Clerk's Receipts	Schedule 2	108
Statement of Municipal Court	Schedule 3	109
Statement of City Scales Receipts	Schedule 4	110
Statement of Cash Receipts and Disbursements — Non-Revenue Accounts	Exhibit F	111-
Statement of Budgetary Appropriations and Expenditures — Revenue Accounts	Exhibit G	112-117
Statement of Charities Department Expenditures	Schedule 1	118
Statement of Cemetery Department Expenditures	Schedule 2	119
Statement of Police Department Expenditures	Schedule 3	120
Statement of Fire Department Expenditures	Schedule 4	121
Statement of Budgetary Appropriations and Expenditures — Non-Revenue Accounts	Exhibit H	122-123
Statement of Appropriations — Highway Department Ledger — Non-Revenue Accounts	Exhibit I	124-125
Statement of Appropriations — Highway Department Ledger — Non-Revenue Accounts	Exhibit I	126
Summary of Transfers Charged to Non-Revenue Accounts	Schedule 1	127
Statement of Tax Rates and Tax Levies	Exhibit K	128
Comparative Balance Sheet	Exhibit L	129

October 7, 1958

To the Honorable Board of Mayor and Aldermen
City of Manchester, New Hampshire

GENTLEMEN:

Complying with your request and in accordance with Chapter 8, Section 6, of the City Ordinances, I have examined the books and records of the City of Manchester for the year ended December 31, 1957 and am submitting herewith my report consisting of exhibits, supporting schedules, comments and explanations.

SCOPE OF AUDIT

The examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting and financial records and such other procedures as was considered necessary in the circumstances. I examined or tested the accounts and records in the various City departments, as well as the Financial Resolutions and other authorizations affecting the finances of the City.

The general books of the City are kept on a cash-accrual basis. Except for the Taxes and Accounts Receivable, the books reflect cash receipts and disbursements during the year. However, at the close of the period, unpaid departmental commitments are recorded to charge the departments with these items and to accrue the outstanding liabilities.

BALANCE SHEET — REVENUE ACCOUNTS

EXHIBIT A

The Balance Sheet, Revenue Accounts, reflects the financial condition of the City of Manchester as at the close of business December 31, 1957. In addition to the general Revenue Accounts, the Balance Sheet embodies balances in the special and restricted funds. The Comparative Balance Sheet, Exhibit L, shows the increases and decreases in the various accounts between the years 1956 and 1957.

CASH ON HAND AND IN BANKS — $989,627.66

The cash in the bank was reconciled to both the bank statements and the independent confirmation received directly from the depositories while the cash on hand, in the office of the City Treasurer and in custody of several departmental officials, was verified by count during the audit.

A substantial number of checks cancelled in this period were compared with the cash disbursements records while the cash receipts recorded in the Treasurer's office were traced to the bank deposits. The Treasurer's records of receipts and disbursements were in agreement with the controlling account in the Auditor's office as well as the records kept in the various departments.

Since the cash for both the Revenue and Non-Revenue is embodied in one cash account, the reconciliation necessarily embraced the cash for both of these items.

The free cash balance was $692,128.59 as compared with $925,473.39 the preceding year.

TAXES RECEIVABLE — $684,168.66

A listing of the open accounts in the various tax ledgers was taken as at May 31, 1958. Exhibit A, Schedule 2, discloses the variances between the controlling account and the balances verified. Most of the differences were substantially the same as those in the preceding year.

The Tax Warrant for the current year was completely footed and proved to the records in both the Auditor's office and the Assessor's office. Additional assessments and abatements were examined for proper authorization.

A substantial number of unpaid taxes were circularized and any differences indicated in the replies were satisfactorily explained.

The Board of Mayor and Aldermen approved charging off to the Surplus Account, as uncollectible, the balance of the 1951 taxes amounting to $3,234.20.

HEAD TAXES — $67,320.00

The Head Tax Warrant for 1957 was proved to the Assessor's records and a listing of the balances taken as at May 31, 1958 was in agreement with the controlling account. A substantial number of the unpaid balances were verified by circularization. When collected the receipts are payable to the State of New Hampshire.

TAX TITLES — $13,100.96

TAX DEEDS — $ 5,534.14

The above caption represents property acquired because of non-payment of taxes. The open accounts in each of the ledgers were listed as at May 31, 1958 and were in agreement with the controlling records in the City Auditor's office.

DEPARTMENTAL ACCOUNTS RECEIVABLE — $56,474.98

The records of the City Auditor, substantiating the above, were checked in detail with corresponding verification of the departmental records but no independent confirmation was made on the open accounts. Exhibit A, Schedule 4, sets forth the activity for the year.

ACCOUNTS RECEIVABLE — Water Works — $77,212.34

The Water Works Department financial books and records were examined. The cash was counted and reconciled to the control in the City

Auditor's and City Treasurer's office. I tested some of the charges and credits to the ledger cards and further verified by requests for confirmation a substantial number of the outstanding balances as at August 31, 1958. Exhibit A, Schedule 5, summarizes the activity in the Accounts Receivable.

ACCOUNTS PAYABLE — $285,080.86

All known unpaid departmental commitments as at the end of the year were recorded with corresponding charges to the various appropriations. Exhibit A, Schedule 6, lists the departmental liabilities accrued.

TEMPORARY REVENUE LOANS — $500,000.00

Entries in the Temporary Revenue Loans Account recording tax anticipation notes as well as cancelled notes were examined and the balance as at December 31, 1957 was verified by direct correspondence with the Merchants National Bank. The outstanding loan was dated December 20, 1957 and due March 21, 1958. As at the close of the preceding year, the loan balance was $600,000.00

REVENUE APPROPRIATION — $293,824.34

Exhibit G shows the unexpended balances of the Revenue Appropriation carried to 1958 as approved by the Board of Mayor and Aldermen. Included in this amount is the Water Works balance of $137,528.38, the cash for which is shown under the caption "Cash Unavailable For City Purposes."

WATER REVENUE — $77,212.34

The caption reflects the uncollected Accounts Receivable of the Water Works and is reserved for their appropriation when collected. It has the effect of making the income available to the department only when the cash is collected.

TAILINGS — $6,827.07

In accordance with Chapter 8, Section 31, of the City Ordinances this liability is set up for outstanding checks for wages, fees and miscellaneous items.

OTHER FUNDS — $12,880.62

This caption represents the unexpended balance of the Athletic and Cafeteria Funds. Inasmuch as they are independently administered and the City merely acts as a depository, the examination of these accounts is not within the scope of this audit. The cash for these items is also included in the caption "Cash Unavailable For City Purposes."

PARKING METERS — $80,728.30

The above amount represents the cash balance as at December 31, 1957 in the Parking Meter Fund. Exhibit A, Schedule 8, discloses the activity

in this account. Disbursements from this account are limited to parking meter and traffic control expenditures.

REVENUE OF 1957 AND PRIOR YEARS (SURPLUS) — $510,015.74

Exhibit A, Schedules 9, 9A and 9B details the transactions involved in the Surplus Account.

The revenue of the City other than Taxes, Water Revenue and Borrowings is shown on Exhibit 9B as Estimated Revenue. This schedule shows that the actual revenue exceeded the estimated amount by $3,260.96.

Schedule 9A is a summary of the budgetary operation for the current year and reveals an excess of budgetary credits over appropriation of $59,666.11 which is closed out to the Surplus Account.

Schedule 9 summarizes the activity in the Surplus Account and discloses that the year-end balance is $510,015.74 or $97,067.75 less than the beginning balance. The reduction in Surplus is largely attributable to the transfer of $165,000.00 from Surplus to the 1957 budget.

The following comparison of the budgetary credits shows the ratio of tax revenue, estimated revenue and surplus appropriation to the total revenue.

	1956	%	1957	%
Property Taxes	$6,768,491.70	86.59	$7,199,971.31	86.33
Other Taxes	81,296.15	1.04	82,196.70	.98
	$6,849,787.85	87.63	$7,282,168.01	87.31
Estimated Revenue	857,532.34	10.97	893,303.67	10.71
From Surplus	109,147.00	1.40	165,000.00	1.98
	$7,816,467.19	100.00	$8,340,471.68	100.00

BALANCE SHEET — NON-REVENUE ACCOUNTS

EXHIBIT B

The Balance Sheet, Non-Revenue Accounts, sets forth the unexpended balance of the bond issues as at December 31, 1957. No new bonds were issued during the year.

CASH ON HAND IN BANK — $105,475.41

Verification of the above cash was necessarily included with the reconciliation of cash in banks shown on Exhibit A, Schedules 1 and 1A. During the year, $10,622.55 was transferred from Non-Revenue Accounts to Revenue Accounts by means of journal entry charges. This compares with total transfers of $31,477.23 the preceding year.

NON-REVENUE APPROPRIATION — $105,475.41

All the Non-Revenue Appropriations are active accounts and are detailed on Exhibit H.

BALANCE SHEET — GENERAL INDEBTEDNESS

EXHIBIT C

The Balance Sheet, General Indebtedness, discloses the City liability with respect to borrowings on serial bonds as at December 31, 1957.

NET BONDED DEBT — $3,582,000.00

Exhibit C, Schedule 1, lists the bonds outstanding as at the close of the year. All Bonds and Coupons cancelled during the year were compared with the bond and coupon records and any items outstanding as at the end of the year were reconciled to the bank statement and the independent verification submitted by the depositories.

It is to be noted that there were no new loans in 1956 and 1957.

A summary of the General Indebtedness principal payments and interest charges of the City for the past five years is as follows:

Year	Debt Outstanding End of Year	New Loans	Principal Payments	Interest Charge
1953	$4,083,000.00	$900,000.00	$459,000.00	$66,085.00
1954	4,426,000.00	850,000.00	507,000.00	76,398.50
1955	4,588,000.00	690,000.00	528,000.00	82,102.00
1956	4,057,000.00	—0—	531,000.00	88,668.00
1957	3,582,000.00	—0—	475,000.00	78,330.50

BALANCE SHEET — TRUST AND INVESTMENT FUNDS

EXHIBIT D

The Balance Sheet, Trust and Investment Funds, records the assets and sources of such assets in custody of the City Treasurer and the Treasurer of the Library Trustees.

CEMETERY FUNDS — PERPETUAL CARE —	$1,013,805.40
CEMETERY FUNDS — SPECIAL CARE —	110,770.29
OTHER FUNDS —	41,687.93
LIBRARY FUNDS —	203,407.00

Cash on deposit and investment in securities are shown on Exhibit D, Schedules 1, 2, 3 and 4. The cash was verified by examination of the passbooks of the various savings banks and by direct correspondence with the depositories. Securities in the Cemetery Trust Funds were examined in the presence of the Treasurer and Trustees of the Trust Funds while the securities in the Library Trust Funds were examined in the presence of the City Librarian.

CASH RECEIPTS AND DISBURSEMENTS

Exhibit E and F

Exhibit E and F show in detail the classification of Cash Receipts and Disbursements of the Revenue and Non-Revenue Accounts both of which are in agreement with the records of the City Auditor. The City Treasurer's reports of cash received and the Treasury Warrants were checked in detail to the cashbooks. Invoices for a period of several months were also checked.

STATEMENT OF BUDGETARY APPROPRIATIONS AND EXPENDITURES

Exhibit G and H

The Appropriation Ledger was completely checked and found to be in agreement with the controlling account. The net unexpended balance closed to Surplus was $54,200.79. Exhibit G details the activity of the appropriations in the Revenue Accounts and Exhibit H discloses the activity in the Non-Revenue Accounts.

DEPARTMENTAL COMMENTS

Highway Department

The Statements of Appropriation, Exhibits I and J show the activity in the Highway Department. The department allocates its total appropriation among its several subdivisions. The financial ledger, from which the above statements were prepared, was in agreement with the cost accounting records.

At the end of the year $27,367.52 was transferred from the Special Revenue Accounts to the regular Highway appropriation to eliminate overdrafts.

The charges for such items as administration, engineering and insurance were based on rates arrived at in the Highway Department office while transportation and equipment charges were based on operating cost figures.

City Treasurer

The City Treasurer is charged with the responsibility of accounting for the cash and certain of the assets of the various trust funds. The books and records in his office were examined and a substantial number of vouchers and payroll checks were compared with the various cashbooks. The books were completely footed.

Assessor

In addition to proving the Tax Warrant issued to the Tax Collector, I examined the abatements and additional assessments issued during the year. A number of verification cards were checked to the Tax Warrant. The

1957 tax rate of $52, as approved by the New Hampshire State Tax Commission, was confirmed by direct correspondence.

Tax Collector

The tax ledger as well as the tax records in the Tax Collector's office were examined and found to be in agreement with the records of the City Auditor. Abatements were checked to the various tax ledgers and a substantial number of credit entries were also tested. The daily cash receipts were traced to the cashbook.

The following summarizes the collection activity for the year:

	Property	Poll
Tax Levy	$7,207,450.01	$74,718.00
Additional Assessments and Charges	786.36	1,418.00
	$7,208,236.37	$76,136.00
Cash Discounts and Abatements	6,561,445.58	57,040.00
Percent Collected in 1957	91.02	74.91
Percent Collected in 1956	92.42	74.63

City Clerk

The cash records of the City Clerk were examined and a comprehensive test was made of the receipts. As a part of this examination, a number of motor vehicle permits, licenses and other fees collected were checked to the cashbook.

Other Departments

In the course of the audit, I also examined the departmental records maintained by the School, Fire, Police, Library, Cemetery, Parks and Playgrounds, Recreation and Aviation, Building, Charity, Health and City Scales.

I wish to express my appreciation to all the City Officials and the members of their staffs for the cooperation and courtesies extended me during the audit.

Respectfully submitted,

LEONARD D. RICCIO
Certified Public Accountant

CERTIFICATE OF AUDIT

I have made an examination of the accounts and records of the City of Manchester, New Hampshire for the year ended December 31, 1957. I have reviewed the accounting procedures and have examined or tested records and other supporting evidence by methods and to the extent I deemed appropriate.

In my opinion, the report submitted herewith subject to my comments, and explanations, which are part of this report fairly reflects the financial condition of the City of Manchester as at December 31, 1957 and the results of its operation for the period under examination.

Respectfully submitted,

LEONARD D. RICCIO

Certified Public Accountant

CITY OF MANCHESTER
BALANCE SHEET
Revenue Accounts
As at December 31, 1957
EXHIBIT A

ASSETS

Schedule Number				
1	Cash on Hand and in Banks:			
	Custody of City Treasurer			
	Free Cash Balance		$692,128.59	
	Unavailable for City Purposes		296,199.07	
			$988,327.66	
	In Hands of City Officials			
	Water Works	$300.00		
	City Clerk	400.00		
	Tax Collector	500.00		
	Schools	100.00		
			1,300.00	
				$989,627.66
2	Taxes Receivable:			
	Levy of 1952		$2,389.29	
	Levy of 1953		2,822.00	
	Levy of 1954		3,112.52	
	Levy of 1955		3,302.73	
	Levy of 1956		6,658.33	
	Levy of 1957		665,889.79	
				684,168.66
	Head Taxes (Collectible for the State of New Hampshire)			67,320.00
3	Tax Titles			13,100.96
3	Tax Deeds			5,534.14
4	Departmental Accounts Receivable			56,474.98
5	Water Works:			
	Accounts Receivable			77,212.34
	Due From State of New Hampshire (Estimated Revenue)			7,245.80
	TOTAL ASSETS			$1,900,684.54

CITY OF MANCHESTER

BALANCE SHEET

Revenue Accounts

As at December 31, 1957

EXHIBIT A

LIABILITIES

Schedule Number			
6	Current Debt:		
	Accounts Payable and Accruals	$285,080.86	
	U. S. Savings Bonds Deductions	732.00	
	Teachers Retirement	28,354.71	
	Temporary Revenue Loans	500,000.00	
	Social Security Deductions	16,719.56	
			$830,887.13
7	Revenue Appropriation Balances to 1958 (Exhibit G)		293,824.34
	Water Works:		
	Water Revenue (Reserve for Appropriation — When Collected)		77,212.34
	1958 Revenue Collected in Advance		1,733.50
	Tailings		6,827.07
	Other Funds:		
	Central High Athletic Fund	$3,403.54	
	West Side High Athletic Fund	805.64	
	Cafeteria Fund	8,671.44	
			12,880.62
	State of New Hampshire Head Taxes Collected but not Remitted to State:		
	Taxes	$18,835.00	
	Cost	420.50	
	Billed but not Collected	67,320.00	
			86,575.50
8	Parking Meters		80,728.30
9	Revenue of 1957 and Prior Years (Surplus)		510,015.74
	TOTAL LIABILITIES		$1,900,684.51

CITY OF MANCHESTER

SCHEDULE OF CASH BALANCE

Revenue and Non-Revenue Cash

As at December 31, 1957

EXHIBIT A — SCHEDULE 1

Cash on Deposit December 31, 1957		
Merchants National Bank	$1,040,935.59	
Amoskeag National Bank	20,816.35	
Manchester National Bank	5,000.00	
		$1,066,751.94
State Head Tax Cash (Savings Account)		19,255.50
Cash on Hand December 31, 1957		7,795.63
TOTAL CASH (EXHIBIT A — SCHEDULE 1A)		$1,093,803.07
To Be Applied As Follows		
Revenue Cash (Exhibit A)	$988,327.66	
Non-Revenue Cash (Exhibit B)	105,475.41	
		$1,093,803.07
Revenue Cash Composition		
Water Works Cash	$137,528.38	
Cafeteria Fund	8,671.44	
Social Security	10,719.56	
U. S. Savings Bonds	732.00	
Teachers Retirement	28,354.71	
Parking Meters	80,728.30	
Athletic Funds	4,209.18	
Head Tax Cash (Savings and General Account)	19,255.50	
Free Cash Balance	692,128.59	
EXHIBIT A		$988,327.66

CITY OF MANCHESTER

TREASURER'S DEPARTMENT
CASH RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1957

EXHIBIT A — SCHEDULE 1A

	Balance First of Month	Receipts	Disbursements	Balance End of Month
January	$1,316,762.84	$399,175.57	$779,322.24	$936,616.17
February	936,616.17	1,233,142.94	759,932.48	1,409,826.63
March	1,409,826.63	1,328,785.81	1,395,971.70	1,342,640.74
April	1,342,640.74	416,585.86	712,353.03	1,046,873.57
May	1,046,873.57	390,607.46	780,518.69	656,962.34
June	656,962.34	815,625.35	1,018,775.65	453,812.04
July	453,812.04	780,094.95	776,484.88	457,422.11
August	457,422.11	3,108,166.15	1,025,243.81	2,540,344.75
September	2,540,344.75	1,767,599.63	1,853,629.35	2,454,315.03
October	2,454,315.03	689,549.87	1,347,551.56	1,796,313.34
November	1,796,313.34	1,407,150.87	1,375,662.87	1,827,801.34
December	1,827,801.34	2,329,136.68	3,063,134.95	1,093,803.07
Totals for the Year		$14,665,621.44	$11,888,581.21	
Balance January 1, 1957		1,316,762.84		
Balance December 31, 1957			1,093,803.07	
		$15,982,384.28	$15,982,384.28	

CITY OF MANCHESTER
STATEMENT OF TAX COLLECTOR'S DEPARTMENT
For the Fiscal Year Ended December 31, 1957
EXHIBIT A — SCHEDULE 2

	1951	1952	1953	1954	1955	1956	1957 Property	1957 Poll	Head Taxes 1956	Head Taxes 1957
Balance January 1, 1957	$3,286.20	$2,556.79	$3,154.00	$3,621.05	$4,188.38	$531,707.51	.....	.....	$61,775.00	.....
Charges										
1957 Tax Warrant	.....	.....	.....	.....	.....	.....	$7,199,971.31	$74,718.00	.....	$240,055.00
1957 National Bank Stock Tax	.....	.....	.....	.....	.....	.....	7,419.00	.....	.....	.....
1957 School Tax on Property of Adjoining Towns	.....	.....	.....	.....	.....	.....	58.80	.....	.....	.....
Additional Taxes Assessed	147.41	182.45	203.07	231.73	281.04	900.95	786.36	1,418.00	4,320.00	3,810.00
Refunds on Overpayment and Corrections	.....	.....	.....	.....	.....	4,142.00	994.45	.....	.....	.....
	$147.41	$182.45	$203.07	$231.73	$281.04	$5,042.95	$7,209,230.82	$76,136.00	$4,320.00	$243,865.00
Total Charges and Balances	$3,433.61	$2,739.24	$3,357.07	$3,852.78	$4,469.42	$536,750.46	$7,209,230.82	$76,136.00	$66,095.00	$243,865.00
Credits										
Cash Collections	$187.41	$308.45	$419.07	$570.26	$817.79	$517,327.67	$6,511,288.89	$55,034.00	$42,440.00	$172,180.00
Abatements and Corrections	3,246.20	44.50	116.00	164.00	348.90	12,764.46	17,335.52	2,006.00	23,655.00	4,365.00
Discounts Allowed on Property Taxes	.....	.....	.....	.....	.....	.....	33,815.62	.....	.....	.....
Total Credits	$3,433.61	$352.95	$535.07	$740.26	$1,166.69	$530,092.13	$6,562,440.03	$57,040.00	$66,095.00	$176,545.00
BALANCE DECEMBER 31, 1957	$ -0-	$2,386.29	$2,822.00	$3,112.52	$3,302.73	$ 6,658.33	$ 646,790.79	$19,096.00	$ -0-	$ 67,320.00

Reconciliation December 31, 1957 to May 31, 1958

Balance December 31, 1957	.....	$2,386.29	$2,822.00	$3,112.52	$3,302.73	$ 6,658.33	$ 646,790.79	$19,096.00	.....	$ 67,320.00
Charges in 1958	.....	0	11.00	12.50	12.50	15.87	1,067.32	680.00	.....	2,595.00
	.....	$2,386.29	$2,833.00	$3,125.02	$3,315.23	$ 6,674.20	$ 647,858.11	$19,776.00	.....	$ 69,915.00
Credits in 1958	.....	-0	95.00	171.50	226.50	1,058.75	410,853.44	11,686.00	.....	44,565.00
Balance May 31, 1958	.....	$2,386.29	$2,738.00	$2,950.52	$3,088.73	$ 5,615.45	$ 237,004.67	$ 8,090.00	.....	$ 25,350.00
Balance Verified Per Detail May 31, 1958	.....	2,360.00	2,738.00	2,948.00	3,095.99	5,607.45	237,005.31	8,092.00	.....	25,350.00
DIFFERENCES — DETAIL OVER OR SHORT*	.....	$ 26.29*	$ 0	$ 2.52*	$ 7.26	$ 8.00*	$ .64	$ 2.00	.....	$ -0

CITY OF MANCHESTER

STATEMENT OF TAX TITLES AND TAX DEEDS

For the Fiscal Year Ended December 31, 1957

EXHIBIT A — SCHEDULE 3

	Tax Titles		Tax Deeds	
Balance January 1, 1957		$8,407.15		$6,331.71
Charges in 1957				
Tax Sale	$24,206.03			
Transfer from Tax Deeds	175.00			
Transfer from Tax Titles			$149.36	
Taxes Paid by City			218.50	
		24,381.03		367.86
		$32,788.18		$6,699.57
Credits in 1957				
Cash	$19,329.24		$990.43	
Abatements or Adjustments	208.62			
Transfer to Tax Deeds	149.36			
Transfer to Tax Titles			175.00	
		19,687.22		1,165.43
BALANCE DECEMBER 31, 1957		$13,100.96		$5,534.14

CITY OF MANCHESTER

SUMMARY OF DEPARTMENTAL ACCOUNTS RECEIVABLE

For the Fiscal Year Ended December 31, 1957

EXHIBIT A — SCHEDULE 4

Department	Balance January 1, 1957	Charges	Credits	Balance December 31, 1957
Health	$ 270.00	$ 50.00	$ 320.00	.....
Highway	12,403.77	73,872.82	68,549.00	$17,727.59
School	33,391.11	126,422.10	140,174.65	19,638.56
Cemeteries	9.00	19.00	— 0 —	28.00
Recreation and Aviation	625.00	3,636.60	4,261.60	—0—
Parks and Playgrounds	.....	2,745.05	1,932.40	812.65
Civil Defense	.....	10,683.42	.....	10,683.42
Police	7,071.40	19,866.18	19,352.82	7,584.76
TOTALS	$53,770.28	$237,295.17	$234,590.47	$56,474.98

City of Manchester
SCHEDULE OF WATER WORKS
For the Fiscal Year Ended December 31, 1957
EXHIBIT A — SCHEDULE 5

	Zone One	Zone Two	Zone Three	Industrial	Building	Miscellaneous	Fire Protection Charges	Total
Balance January 1, 1957	$ 37,359.69	$ 1,582.18	$ 6,072.55	$ 16,329.51	.....	$ 51,386.43	$ 5,797.25	$118,527.61
Accounts Rendered 1957:								
First Quarter	36,606.49	36,099.90	31,938.02	36,314.83	$ 78.00	29,830.53	5,228.75	176,096.52
Second Quarter	39,212.56	36,928.11	32,140.81	38,191.23	196.00	23,852.77	5,283.75	175,805.23
Third Quarter	55,858.34	43,472.82	44,642.91	41,158.60	140.00	27,303.15	5,353.75	217,929.57
Fourth Quarter	38,648.51	48,483.20	35,438.34	38,362.05	100.00	50,102.97	5,290.75	216,425.82
Total Charges	$170,325.90	$165,884.03	$144,160.08	$154,026.71	$514.00	$131,089.42	$ 21,157.00	$787,157.14
Totals	$207,685.59	$167,466.21	$150,232.63	$170,356.22	$514.00	$182,475.85	$ 26,954.25	$905,684.75
Credits in 1957:								
Cash	$168,709.53	$165,770.37	$144,831.93	$154,950.06	$514.00	$171,135.96	$ 20,963.50	$826,875.35
Abatements and Adjustments	300.41	313.69	138.93	.....	.....	823.03	21.00	1,597.06
Total Credits	$169,009.94	$166,084.06	$144,970.86	$154,950.06	$514.00	$171,958.99	$ 20,984.50	$828,472.41
BALANCE DECEMBER 31, 1957	$ 38,675.65	$ 1,382.15	$ 5,261.77	$ 15,406.16	$ —0	$ 10,516.86	$ 5,969.75	$ 77,212.34

Reconciliation December 31, 1957 to August 31, 1958

Balance December 31, 1957	$ 38,675.65	$ 1,382.15	$ 5,261.77	$ 15,406.16	$ —0	$ 10,516.86	$ 5,969.75	$ 77,212.34
Charges in 1958	74,853.55	116,360.97	64,953.08	100,927.05	$296.00	65,726.68	10,791.50	433,908.83
Totals	$113,529.20	$117,743.12	$ 70,214.85	$116,333.21	$296.00	$ 76,243.54	$ 16,761.25	$511,121.17
Credits in 1958	110,821.73	108,797.51	69,316.38	96,828.41	296.00	67,386.78	15,729.25	469,176.06
Balances August 31, 1958	$ 2,707.47	$ 8,945.61	$ 898.47	$ 19,504.80	—0—	$ 8,856.76	$ 1,032.00	$ 41,945.11
Balances Verified	2,707.47	8,945.61	898.47	19,504.80	—0—	8,856.76	1,032.00	41,945.11

CITY OF MANCHESTER

SCHEDULE OF LIABILITIES

As at December 31, 1957

EXHIBIT A — SCHEDULE 6

Revenue Accounts

Mayor	$ 328.20
Auditor	1,117.65
Treasurer	320.14
Tax Collector	70.52
Assessor	214.70
Planning Board	3,016.11
Solicitor	196.50
City Clerk	442.67
Building Department	3,899.14
Elections	428.82
Board of Registrars	142.33
City Hall	643.75
Old Court House	237.10
Public Comfort Station	65.57
Industrial Council	608.25
Civil Defense	11,355.59
Police	19,534.65
Probation	127.80
Fire	4,655.20
Sealer of Weights and Measures	79.25
Health	3,264.55
City Physician	550.00
Highway	58,967.33
Street Lighting	18,193.02
Charities Administration and Outside Relief	21,164.61
Old Age Assistance	29,467.00
Permanent Disabled	1,895.04
Schools	20,327.25

City of Manchester

SCHEDULE OF LIABILITIES

As at December 31, 1957

EXHIBIT A — SCHEDULE 6 — *Concluded*

Revenue Accounts

City Library	3,648.30
Parks and Playgrounds	2,273.07
Howe Street Playground	210.00
Golf, Athletics and Airport	2,161.85
Pensions	1,485.93
Printing	49.00
Incidentals	536.22
Refunds	50.58
Social Security Fund	14,000.00
Teachers Pension Fund	33,816.99
Patriotic Purposes	59.09
Water Department	23,065.74
Public Scales	29.31
Cemeteries	2,381.44
TOTAL	$285,080.86

CITY OF MANCHESTER

SUMMARY OF REVENUE APPROPRIATION ACCOUNT

For the Year Ended December 31, 1957

EXHIBIT A — SCHEDULE 7

Balance Brought Forward From 1956		$157,897.13
Add		
Appropriation	$8,337,210.72	
Cash Receipts	75,630.45	
Transfers from Non-Revenue Accounts	10,622.55	
Water Department Cash Receipts	826,875.35	
Accounts Receivable Billings	307,184.97	
Interappropriation Transfers	360,735.20	
School Department	70,000.00	
Correction of Abatement	4,000.00	
		9,792,259.24
		$9,950,156.37
Deduct		
Cash Disbursements	$8,889,420.23	
Discounts Allowed on Taxes	33,815.62	
Accounts Payable December 31, 1957	285,080.86	
Abatements	33,073.33	
Unexpended Revenue Appropriation	54,200.79	
Interdepartmental Transfers	360,735.20	
		9,656,332.03
BALANCE CARRIED FORWARD TO 1958 (EXHIBIT A)		$ 293,824.34

CITY OF MANCHESTER

STATEMENT OF PARKING METER FUND

For the Fiscal Year Ended December 31, 1957

EXHIBIT A — SCHEDULE 8

Cash Balance January 1, 1957			$ 61,823.07
Add			
Receipts:			
Parking Meter Collections		$142,285.81	
Refunds		3,648.23	
Rolled Coins		416.25	
			146,350.29
			$208,173.36
Deduct			
Disbursements: Treasurer's Office			
Salaries	$17,619.10		
Expenses	4,306.33		
		$21,925.43	
Disbursements: Police Department			
Salaries		19,352.82	
Disbursements: Highway Department			
Expenses		40,434.93	
Disbursements: Traffic Engineers			
Salaries		1,200.00	
Disbursements: Other Expenses			
Lights	$10,275.80		
Miscellaneous	422.08		
Bonds	15,000.00		
Interest on Bonds	3,240.00		
Parking Meters	15,594.00		
		44,531.88	
			127,445.06
CASH BALANCE DECEMBER 31, 1957			$ 80,728.30

CITY OF MANCHESTER

STATEMENT OF REVENUE OF 1957 AND PRIOR YEARS

For the Fiscal Year Ended December 31, 1957

EXHIBIT A — SCHEDULE 9

Balance January 1, 1957			$607,083.49
Revenue Credits			
Cash Receipts		$ 9,672.59	
Additional Warrants:			
Property Taxes	$1,290.65		
Poll Taxes	656.00		
		1,946.65	
Accounts Receivable		27.50	
Excess of Estimated Over Actual Liabilities Accrued as at December 31, 1956		47.18	
Excess Budgetary Credits Over Appropriations (Schedule 9A)		59,666.13	
Total Credits			71,360.03
			$678,443.52
Revenue Charges			
Abatement of 1951 Taxes		$ 3,234.20	
Abatement of Accounts Receivable		193.58	
Transfer to 1957 Budget		165,000.00	
Total Charges			168,427.78
BALANCE DECEMBER 31, 1957			$510,015.74

City of Manchester

STATEMENT OF REVENUE OF 1957

For the Fiscal Year Ended December 31, 1957

EXHIBIT A — SCHEDULE 9A

Budgetary Credits		
Current Year Tax Warrant:		
Property Taxes	$7,199,971.31	
Poll Taxes	74,718.00	
National Bank Stock Tax	7,419.90	
School Tax on Property of Adjoining Towns	58.80	
		$7,282,168.01
Transfer from Revenue of 1957 and Prior Years (Surplus)		165,000.00
Estimated Revenue	$ 890,042.71	
Add Excess Estimated Revenue Over Actual Revenue (Schedule 9B)	3,260.96	
		893,303.67
Appropriation Unexpended Balance	$ 72,756.77	
Less Appropriation Overdraft	18,555.98	
		54,200.79
Total Budgetary Credits		$8,394,672.47
Budgetary Appropriations		
Original Appropriation	$7,759,790.50	
Hillsborough County Tax	559,342.22	
State Per Capita School Tax	18,078.00	
		8,337,210.72
Excess Budgetary Credits Over Appropriations		$ 57,461.75
Other Credits		
Additional Warrants:		
Property Taxes	$ 786.36	
Poll Taxes	1,418.00	
		2,204.36
EXCESS BUDGETARY CREDITS OVER APPROPRIATIONS REVENUE OF 1957 AND PRIOR YEARS (SCHEDULE 9)		$ 59,666.11

CITY OF MANCHESTER

STATEMENT OF ESTIMATED REVENUE

For the Fiscal Year Ended December 31, 1957

EXHIBIT A — SCHEDULE 9B

Budgetary Estimate			$890,042.71
Cash Receipts (See Exhibit E)		$ 882,400.50	
1957 Sunday Permits Collected in 1956		95.50	
Accounts Receivable Billing:			
School	$126,422.10		
Recreation and Aviation	3,591.60		
Health	50.00		
Cemetery	19.00		
		130,082.70	
Due from State of New Hampshire (1957 Estimated Revenue)		7,245.80	
Miscellaneous		319.29	
		$1,020,143.79	
Deduct Other Charges:			
Abatements School Department	$ 2,989.52		
City Share Sale of Lots and Graves	20,414.23		
State of New Hampshire (1956 Estimated Revenue)	24,359.37		
Additional Appropriations:			
Weston School	$50,000.00		
Bakersville School	20,000.00		
Spring Street School (Lawsuit)	9,077.00		
	79,077.00		
		126,840.12	
			893,303.67
EXCESS ACTUAL REVENUE OVER ESTIMATED REVENUE (EXHIBIT A — SCHEDULE 9A)			$ 3,260.96

CITY OF MANCHESTER

BALANCE SHEET

Non-Revenue Accounts

As at December 31, 1957

EXHIBIT B

ASSETS

Cash on Hand and in Bank	$105,475.41
TOTAL ASSETS	$105,475.41

LIABILITIES

Non-Revenue Appropriations:		
Highway		
Permanent Improvements to Bridges	$92,774.39	
School		
Construction Elementary Schools	1,415.67	
Construction Elementary Schools Gossler Park	11,285.35	
TOTAL LIABILITIES		$105,475.41

CITY OF MANCHESTER

BALANCE SHEET

GENERAL INDEBTEDNESS

As at December 31, 1957

EXHIBIT C

ASSETS

Net Bonded Debt — Balancing Account	$3,582,000.00
TOTAL ASSETS	$3,582,000.00

LIABILITIES

Serial Bonds:		
Highways	$ 484,004.53	
Sidewalks	850,211.68	
Sewers	15,600.08	
Bridges	654,580.99	
Airport	6,610.00	
New Garage	130,254.29	
Permanent Improvements to Public Buildings	57,639.76	
Permanent Improvements to Parks and Playgrounds	30,159.96	
Recreation	33,187.68	
Library	225.00	
Fire	31,016.35	
Cemetery	478.00	
Departmental Equipment	41,273.72	
School	1,092,760.46	
Water (From General Fund)	1,500.00	
Police	29,491.50	
Parking Lot Project	120,000.00	
TOTAL LIABILITIES (EXHIBIT C — SCHEDULE 1)		$3,582,000.00

CITY OF MANCHESTER

SCHEDULE OF BONDS OUTSTANDING

As at December 31, 1957

EXHIBIT C — SCHEDULE 1

Description	Date of Issue	Date of Maturity	Terms	% Rate	Original Amount	Outstanding December 31, 1957
Municipal Improvements	July 1, 1938	July 1, 1958	20 Years	2½	$200,000.00	$ 10,000.00
Municipal Improvements (New Highways)	July 1, 1938	July 1, 1958	20 Years	2½	50,000.00	2,000.00
Municipal Improvements and Equipment	Aug. 1, 1938	Aug. 1, 1958	20 Years	2½	125,000.00	6,000.00
New Sewers and New Highways	Oct. 1, 1938	Oct. 1, 1958	20 Years	2½	25,000.00	1,000.00
School Building (Webster School Construction)	Jan. 1, 1939	Jan. 1, 1958-59	20 Years	3	138,000.00	12,000.00
Municipal Improvements	Apr. 1, 1939	Apr. 1, 1958-59	20 Years	2	200,000.00	20,000.00
Municipal Improvements	Sept. 1, 1939	Sept. 1, 1958-59	20 Years	2	125,000.00	8,000.00
Municipal Improvements	Apr. 1, 1940	Apr. 1, 1958-60	20 Years	1¾	200,000.00	30,000.00
Municipal Improvements and Equipment	Sept. 1, 1940	Sept. 1, 1958-60	20 Years	1½	100,000.00	15,000.00
Municipal Improvements	Apr. 1, 1941	Apr. 1, 1958-61	20 Years	1½	200,000.00	40,000.00
Municipal Improvements and Equipment	Aug. 1, 1946	Aug. 1, 1958-66	20 Years	1½	590,000.00	261,000.00
Municipal Improvements	Aug. 1, 1947	Aug. 1, 1958-67	20 Years	1½	295,000.00	145,000.00

Highway Improvements	Aug. 1, 1948	Aug. 1, 1958	10 Years	2	100,000.00	10,000.00
Bridge and Sewer Construction	Aug. 1, 1948	Aug. 1, 1958-68	20 Years	2	185,000.00	30,000.00
Municipal Improvements and Equipment	Aug. 1, 1948	Aug. 1, 1958	10 Years	2	305,000.00	99,000.00
Municipal Improvements and Equipment	Sept. 1, 1949	Sept. 1, 1958-59	10 Years	1¾	235,000.00	46,000.00
Bridge, Highway and Sewer Construction	Sept. 1, 1949	Sept. 1, 1958-69	20 Years	1¾	305,000.00	180,000.00
Bridge and Sewer Construction	Sept. 1, 1950	Sept. 1, 1958-70	20 Years	1½	175,000.00	112,000.00
Municipal Improvements	Sept. 1, 1950	Sept. 1, 1958-60	10 Years	1½	225,000.00	66,000.00
Bridge and Sewer Construction	Sept. 1, 1951	Sept. 1, 1958-71	20 Years	1¾	175,000.00	115,000.00
Municipal Improvements and Equipment	Sept. 1, 1951	Sept. 1, 1958-61	10 Years	1¾	233,000.00	92,000.00
Municipal Improvements	Sept. 1, 1952	Sept. 1, 1958-62	10 Years	2 1/5	130,000.00	65,000.00
Highway and Sewer Construction	Sept. 1, 1952	Sept. 1, 1958-72	20 Years	2 1/5	270,000.00	200,000.00
Highway Improvements	Sept. 1, 1953	Sept. 1, 1958-63	10 Years	2 1/10	100,000.00	60,000.00
Highway and Sewer Construction	Sept. 1, 1953	Sept. 1, 1958-73	20 Years	2 1/10	200,000.00	160,000.00
New Bridges	Sept. 1, 1953	Sept. 1, 1958-73	20 Years	2 1/10	600,000.00	480,000.00
Sewer Construction	Sept. 1, 1954	Sept. 1, 1958-74	20 Years	1 8/10	100,000.00	85,000.00
School Construction	Sept. 1, 1954	Sept. 1, 1958-74	20 Years	1 8/10	750,000.00	630,000.00
New Sewer and Highway	Sept. 1, 1955	Sept. 1, 1958-65	10 Years	2 4/10	110,000.00	98,000.00
School Construction	Sept. 1, 1955	Sept. 1, 1958-75	20 Years	2 4/10	430,000.00	384,000.00
Municipal Improvement (Parking Lot)	Sept. 1, 1955	Sept 1, 1958-65	10 Years	2 4/10	150,000.00	120,000.00
TOTAL SERIAL BONDS						$3,582,000.00

CITY OF MANCHESTER

BALANCE SHEET

TRUST AND INVESTMENT FUNDS

As at December 31, 1957

EXHIBIT D

ASSETS

Schedule Number			
	Cemetery Trust Funds (Perpetual Care)		
	Cash in Banks:		
	Amoskeag Savings	$334,656.05	
	Manchester Savings	142,138.30	
	Merchants Savings	90,386.96	
	Mechanics Savings	27,538.61	
	Manchester Federal and Loan	39,085.48	
1	Total Cash — Perpetual Care		$ 633,805.40
2	Securities		380,000.00
	Total Cemetery Trust Fund (Perpetual Care)		$1,013,805.40
	Cemetery Trust Funds (Special Care)		
	Cash in Banks:		
	Amoskeag Savings	$ 28,490.32	
	Manchester Savings	41,222.42	
	Merchants Savings	21,781.15	
	Mechanics Savings	10,844.23	
	Manchester Federal and Loan	8,432.17	
3	Total Cemetery Trust Funds — Cash (Special Care)		110,770.29
	Other Funds		
	Cash in Banks:		
	Manchester Savings	$ 26,741.84	
	Merchants Savings	14,946.09	
4	Total Other Funds — Cash		41,687.93

CITY OF MANCHESTER

BALANCE SHEET

TRUST AND INVESTMENT FUNDS

As at December 31, 1957

EXHIBIT D — *Continued*

ASSETS

Schedule Number			
	Library Trust Funds		
	Cash in Banks:		
	Amoskeag Savings	$12,454.20	
	Manchester Savings	27,409.58	
	Merchants Savings	65,044.70	
	Mechanics Savings	33,213.39	
5	Total Cash	$138,121.87	
	Merchants National Checking Account ...	1,768.79	
5	Cash in Custody of the City Treasurer	10,000.00	
6	Securities	3,516.34	
	Equity in Kennard Building	50,000.00	
	Total Library Trust Funds — Assets		203,407.00
	TOTAL ASSETS		$1,369,670.62

CITY OF MANCHESTER

BALANCE SHEET

TRUST AND INVESTMENT FUNDS

As at December 31, 1957

EXHIBIT D — *Continued*

LIABILITIES

Perpetual Care		
Pine Grove Cemetery	$900,852.66	
Valley Cemetery	81,651.10	
Piscataquog Cemetery	20,495.04	
Merrill Cemetery	6,660.76	
Amoskeag Cemetery	3,016.24	
Stowell Cemetery	1,129.60	
		$1,013,805.40
Special Care		
Pine Grove Cemetery	$90,788.21	
Valley Cemetery	17,027.98	
Piscataquog Cemetery	741.61	
Merrill Cemetery	208.81	
Amoskeag Cemetery	353.76	
Stark Park	1,649.92	
		110,770.29
Other Funds		
Fire Damage Replacement	$ 29,142.53	
C. H. Bartlett Legacy	1,644.67	
Herrick Fund	974.16	
Nathan P. Hunt — Children's Fund	5,450.78	
Nathan P. Hunt — School Prize	3,308.69	
Clara N. Brown Fund	994.41	
Honor Roll	172.69	
		41,687.93
Library Funds		
John Hosley Fund	$ 5,000.00	
Moody-Currier Fund	5,000.00	
Oliver Dean Fund	12,792.18	
Eliza A. Eaton Fund	3,963.68	
Michael Prout Fund	8,047.31	
Mary E. Elliot Fund	3,867.73	
Nora Kennard Jones Fund	94,055.36	
John Hosley Fund — Income Account	472.09	

CITY OF MANCHESTER

BALANCE SHEET

TRUST AND INVESTMENT FUNDS

As at December 31, 1957

EXHIBIT D — *Concluded*

LIABILITIES

Library Funds — Concluded		
Edwin F. Jones Fund	5,161.51	
Emily A. Smith Fund	5,380.44	
James Lidell Arnott Fund	3,069.54	
Mrs. Georgia B. D. Carpenter Fund	10,031.28	
Frank P. Carpenter Fund	25,151.36	
Agnes R. Hunt Fund	4,045.98	
Daniel Clark Fund	9,540.77	
Ruth C. Dudley Fund	533.74	
Mary M. Tolman Fund	2,036.97	
Chaminade Fund	416.97	
Frank H. Waters	3,071.30	
Income Account	1,768.79	
		203,407.00
TOTAL LIABILITIES		$1,369,670.62

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — CASH
PERPETUAL CARE

As at December 31, 1957

EXHIBIT D — SCHEDULE 1

	Book Number	Balance January 1, 1957	Deposits	With-drawal	Balance December 31, 1957
Pine Grove Cemetery					
Amoskeag Savings Bank	151323	$ 96,818.10	$ 3,172.14	$30,000.00	$ 69,990.24
Amoskeag Savings Bank	259960	36,005.92	3,979.07	1,159.07	38,825.92
Amoskeag Savings Bank	259967	113,649.77	3,723.61	.....	117,373.38
Amoskeag Savings Bank	259968	49,003.88	5,522.95	1,522.95	53,003.88
Manchester Federal Savings and Loan	26431	37,752.59	1,332.89	.....	39,085.48
Manchester Savings Bank	50420	106,807.11	3,635.10	15,000.00	95,442.21
Mechanics Savings Bank	4407	20,409.44	667.54	737.66	20,339.32
Merchants Savings Bank	50987	25,359.22	2,124.67	.....	27,483.89
Merchants Savings Bank	16073	26,668.36	9,204.12	18,151.67	17,720.81
Merchants Savings Bank	20250	41,731.40	14,856.13	15,000.00	41,587.53
Total Pine Grove Cemetery		$554,205.79	$48,218.22	$81,571.35	$520,852.66

Valley Cemetery					
Amoskeag Savings Bank	68805	$ 24,491.13	$ 799.46	.....	$ 25,290.59
Manchester Savings Bank	154499	44,066.73	1,499.76	.....	45,566.49
Merchants Savings Bank	16072	5,261.37	172.36	$ 1,839.00	3,594.73
Merchants Savings Bank	5569	6,970.91	228.38	.....	7,199.29
Total Valley Cemetery		$ 80,790.14	$ 2,699.96	$ 1,839.00	$ 81,651.10
Piscataquog Cemetery					
Amoskeag Savings Bank	126851	$ 3,638.84	$ 119.20	$ 15.00	$ 3,743.04
Amoskeag Savings Bank	126852	142.36	4.65	.....	147.01
Amoskeag Savings Bank	126853	2,594.05	84.99	.....	2,679.04
Amoskeag Savings Bank	126854	13,922.16	456.14	452.35	13,925.95
Total Piscataquog Cemetery		$ 20,297.41	$ 664.98	$ 467.35	$ 20,495.04
Merrill Cemetery					
Amoskeag Savings Bank	69517	$ 6,603.91	$ 216.35	$ 159.50	$ 6,660.76
Amoskeag Cemetery					
Amoskeag Savings Bank	151322	2,988.34	97.90	70.00	3,016.24
Stowell Cemetery					
Manchester Savings Bank	145818	1,110.61	37.99	25.00	1,129.60
		$666,002.20	$51,935.10	$84,132.20	
TOTAL CASH — PERPETUAL CARE ALL CEMETERIES (EXHIBIT D)					$633,805.40

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — SECURITIES IN CUSTODY OF THE CITY TREASURER

As at December 31, 1957

EXHIBIT D — SCHEDULE 2

PINE GROVE CEMETERY

	Date of Issue	Date of Maturity	Rate %	Serial Number	Amount
City of Manchester Bonds:					
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2½	20927H	$ 10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2½	29028J	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2½	29029K	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2½	29030L	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2½	29031A	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2½	29135E	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2½	29136F	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2½	29340L	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2½	29341A	10,000.00
U. S. Treasury Bonds	April 15, 1943	June 15, 1964-69	2½	29342B	10,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-69	2½	36261A	10,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-69	2½	36262B	10,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-69	2½	36263C	10,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-69	2½	36264D	10,000.00
U. S. Treasury Bonds	Sept. 15, 1943	Dec. 15, 1964-69	2½	36265E	10,000.00
U. S. Treasury Bonds	Dec. 1, 1944	Mar. 15, 1966-71	2½	22116F	10,000.00

U. S. Treasury Bonds	Dec.	1, 1944	Mar.	15, 1966-71	2½	221171	10,000.00
U. S. Treasury Bonds	Dec.	1, 1944	Mar.	15, 1966-71	2½	22118J	10,000.00
U. S. Treasury Bonds	Dec.	1, 1944	Mar.	15, 1966-71	2½	22119K	10,000.00
U. S. Treasury Bonds	Dec.	1, 1944	Mar.	15, 1966-71	2½	221201	10,000.00
U. S. Treasury Bonds	April	1, 1951	April	1, 1975-80	2¾	13265E	10,000.00
U. S. Treasury Bonds	April	1, 1951	April	1, 1975-80	2¾	13266F	10,000.00
U. S. Treasury Bonds	April	1, 1951	April	1, 1975-80	2¾	13257H	10,000.00
U. S. Treasury Bonds	April	1, 1951	April	1, 1975-80	2¾	13267H	10,000.00
U. S. Treasury Bonds	April	1, 1951	April	1, 1975-80	2¾	13258J	10,000.00
U. S. Treasury Bonds	April	1, 1951	April	1, 1975-80	2¾	13259K	10,000.00
U. S. Treasury Bonds	April	1, 1951	April	1, 1975-80	2¾	13260L	10,000.00
U. S. Treasury Bonds	April	1, 1951	April	1, 1975-80	2¾	13261A	10,000.00
U. S. Treasury Bonds	April	1, 1951	April	1, 1975-80	2¾	13262B	10,000.00
U. S. Treasury Bonds	April	1, 1951	April	1, 1975-80	2¾	13263C	10,000.00
U. S. Treasury Bonds	April	1, 1951	April	1, 1975-80	2¾	13264D	10,000.00
U. S. Treasury Bonds	April	1, 1951	April	1, 1975-80	2¾	13268J	10,000.00
U. S. Treasury Bonds	Oct.	1, 1957	Oct.	1, 1969	4	11974	10,000.00
U. S. Treasury Bonds	Oct.	1, 1957	Oct.	1, 1969	4	11975	10,000.00
U. S. Treasury Bonds	Oct.	1, 1957	Oct.	1, 1969	4	11976	10,000.00
U. S. Treasury Bonds	Oct.	1, 1957	Oct.	1, 1969	4	11977	10,000.00
U. S. Treasury Bonds	Oct.	1, 1957	Oct.	1, 1969	4	11978	10,000.00
U. S. Treasury Bonds	Oct.	1, 1957	Oct.	1, 1969	4	12243	10,000.00
TOTAL SECURITIES—PINE GROVE CEMETERY							$380,000.00

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — CASH

SPECIAL CARE

As at December 31, 1957

EXHIBIT D — SCHEDULE 3

	Savings Bank	Book Number	Principal	Accumulated Income	Total December 31, 1957
Pine Grove Cemetery					
Hattie C. Curtis	Amoskeag	164246	$ 95.00	$ .46	$ 95.46
Medora W. Elliot	Amoskeag	188141	500.00	26.01	526.01
John H. Erskine	Amoskeag	260835	300.00	16.64	316.64
Esther A. Marr	Amoskeag	232239	120.00	2.75	122.75
John H. Nye and Bertha M. Donway	Amoskeag	262073	400.00	7.13	407.13
Gordon F. Palmer	Amoskeag	219177	837.50	42.08	879.58
Rufus H. Pike	Amoskeag	223501	400.00	34.07	434.07
Nellie L. Potter	Amoskeag	265483	50.00	1.36	51.36
Reuben R. Rief	Amoskeag	260154	350.00	2.00	352.00
William C. Spear	Amoskeag	197051	2,500.00	336.47	2,836.47
Emily Theuner	Amoskeag	157155	50.00	2.32	52.32
Ottilie Wagner-Hosser	Amoskeag	240315	2,500.00	136.58	2,636.58
Walker Ward	Amoskeag	217948	500.00	18.51	518.51
Leopold Winkler	Amoskeag	230637	120.00	1.78	121.78
Florence Barnard	Manchester	179885	250.00	1.16	251.16
Barton and Hill	Manchester	115154	1,200.00	1,047.33	2,247.33
Halbert N. Bond	Manchester	178217	1,700.00	131.87	1,831.87

Charles Edwin Chase	Manchester	179704	300.00	11.91	311.91
Eliza A. Clark	Manchester	165344	500.00	94.62	594.62
Martha Clark Collins	Manchester	193303	500.00	21.81	521.81
Jennie M. Corey	Manchester	168006	2,500.00	511.68	3,011.68
Henry B. Fairbank	Manchester	181896	300.00	10.55	310.55
Oliver Gould	Manchester	94650	500.00	.....	500.00
Frederick Knowlton	Manchester	173418	300.00	13.44	313.44
May F. Nichols	Manchester	113370	500.00	286.97	786.97
Rose LeFebvre Nichols	Manchester	192165	500.00	30.44	530.44
Fannie L. Roper	Manchester	172026	250.00	10.79	260.79
Stratton-Rollins	Manchester	162820	125.00	4.53	129.53
Ottilie Wagner-Hosser	Manchester	183080	200.00	15.62	215.62
Clara E. Whittemore	Manchester	156405	500.00	84.22	584.22
Albert E. Worcester	Manchester	186303	300.00	14.00	314.00
Ida M. Jones	Manchester	19335	200.00	4.28	204.28
Major William Jones	Federal	11449	200.00	8.55	208.55
E. A. Plummer	and Loan	31308	300.00	6.13	306.13
John H. Proctor		11452	200.00	8.55	208.55
Harry L. and Annie S. Additon	Merchants	72857	500.00	2.71	502.71
John H. Andrews and Joseph Hermann	Merchants	31790	2,500.00	484.56	2,984.56
Josie S. Auger	Merchants	56042	1,000.00	13.71	1,013.71
Nellie H. Brown	Merchants	31770	250.00	24.04	274.04
Nathan P. Hunt	Merchants	26962	400.00	57.01	457.01
Cora C. Hutchins	Merchants	56326	225.00	7.70	232.70
Annie Reid Knox	Merchants	54663	300.00	59.79	359.79
Inez G. Lane	Merchants	67408	1,000.00	47.38	1,047.38
James R. Straw	Merchants	20719	200.00	45.53	245.53
Grace E. Tarbell	Merchants	51921	300.00	14.98	314.98
George E. Wagner	Merchants	56044	600.00	3.02	603.02
Ora V. Chase	Mechanics	13606	500.00	75.80	575.80

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — CASH

SPECIAL CARE

As at December 31, 1957

EXHIBIT D — SCHEDULE 3 — *Continued*

	Savings Bank	Book Number	Principal	Accumulated Income	Total December 31, 1957
Walter R. Cox	Mechanics	18074	300.00	9.03	309.03
Mary I. Dixon	Mechanics	15548	50.00	1.28	51.28
William W. Ingham	Mechanics	15589	700.00	98.66	798.66
Emily E. Killey	Mechanics	7815	2,500.00	159.18	2,659.18
Rachel B. Reid	Mechanics	13831	500.00	149.25	649.25
Raco Theodore	Mechanics	19911	700.00	14.27	714.27
			$32,572.50	$4,214.51	$ 36,787.01
Special Care — Consolidated (Schedule 3A)			52,550.00	1,451.20	54,001.20
TOTAL PINE GROVE CEMETERY			$85,122.50	$5,665.71	$ 90,788.21
Valley Cemetery					
Hannah Currier	Amoskeag	185386	$ 500.00	$ 338.25	$ 838.25
Gale Trust Fund	Amoskeag	34108	404.49	543.59	948.08
Emma T. Parker	Amoskeag	173017	300.00	3.87	303.87
George Sargent	Amoskeag	152887	400.00	2.96	402.96
Sawyer and Breen	Amoskeag	154784	100.00	8.54	108.54

M. C. J. Tewksbury	Amoskeag	177022	179.50	2.30	181.80
James Cossar	Manchester	172375	200.00	4.02	204.02
E. W. Harrington	Manchester	108743	4,000.00	2,248.09	6,248.09
Elizabeth Holden Healy	Manchester	147047	100.00	3.14	103.14
Frederick Smyth	Manchester	172374	5,000.00	1,024.24	6,024.24
Henry A. Webb	Manchester	188927	200.00	6.40	206.40
Ernest L. Donaway	Merchants	61190	200.00	.92	200.92
Eliza B. Green	Merchants	54364	1,000.00	51.40	1,051.40
Carl L. Caton	Mechanics	17499	200.00	6.27	206.27
TOTAL VALLEY CEMETERY			$12,783.99	$4,243.99	$ 17,027.98
Piscataquog Cemetery					
Robert Lockhead and Minnie L. McGuire	Amoskeag	262759	$ 400.00	$ 7.16	$ 407.16
Caroline Rundlett	Manchester	168609	125.00	.58	125.58
Blake and Hurd	Manchester Federal	16484	200.00	8.87	208.87
TOTAL PISCATAQUOG CEMETERY			$ 725.00	$ 16.61	$ 741.61
Merrill Cemetery					
Cleaves N. Harvey	Manchester	149756	$ 200.00	$ 8.81	$ 208.81

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — CASH
SPECIAL CARE
As at December 31, 1957

EXHIBIT D — SCHEDULE 3 — *Concluded*

	Savings Bank	Book Number	Principal	Accumulated Income	Total December 31, 1957
Amoskeag Cemetery					
Charles E. Shaw	Merchants	54232	$ 200.00	$ 2.80	$ 202.80
Thomas Hamilton	Mechanics	18406	150.00	.96	150.96
TOTAL AMOSKEAG CEMETERY			$ 350.00	$ 3.76	$ 353.76
Stark Park					
Edith Stark	Amoskeag	122381	$ 1,000.00	$ 649.92	$ 1,649.92

SUMMARY OF SPECIAL TRUST FUNDS — CASH

Pine Grove Cemetery	$90,788.21	
Valley Cemetery	17,027.98	
Piscataquog Cemetery	741.61	
Merrill Cemetery	208.81	
Amoskeag Cemetery	353.76	
Stark Park	1,649.92	
TOTAL CEMETERY TRUST FUNDS — CASH (SPECIAL CARE)		$110,770.29

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — CASH
SPECIAL CARE CONSOLIDATED
PINE GROVE CEMETERY
As at December 31, 1957

EXHIBIT D — SCHEDULE 3A

		Total December 31, 1957
Amoskeag Savings Bank		
$200	Consolidated Account No. 275878	$10,000.00
	Avery, Amariah	
	Babel, Gustave	
	Babel, Herman	
	Bean, Ralph I.	
	Bogner, Anna	
	Buttrick, Helen K.	
	Cannon, S. P.	
	Crossley, James	
	Dodge, Edith S.	
	Field, Ella M.	
	Foster, Elwin C.	
	Fracker, James	
	French, Frank B.	
	Gossler, William J. and Mathilde C.	
	Hazelton and Stevens	
	Hayward, John A.	
	Hertrich, Helen	
	Johnson, Charles J.	
	Johnson, John E.	
	Kaldaras, Sote	
	Kearns, Charles B.	
	Kirste, Charles C.	
	Leland and Waldron	
	Mehlhorn, Gustav and Minna	
	Melledge, Helen A.	
	Merchant, Charlotte M.	
	Moulton, M. Anna	
	Murdoch, James	
	Nelson, Anna C.	
	Nyberg, Gladys B.	
	O'Brien, James H. (2)	
	Osia, Hattie M.	
	Piper, Franklin S.	
	Pushee, Frank S.	
	Quimby-Andrews	
	Riedel, William	
	Reich, Adalbert (2)	
	Ringenwald, Emil	
	Rodelsperger, Herman	

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — CASH
SPECIAL CARE CONSOLIDATED
PINE GROVE CEMETERY
As at December 31, 1957
EXHIBIT D — SCHEDULE 3A — *Continued*

		Total December 31, 1957
Amoskeag Savings Bank — Continued		
	Scheer, Emil and Wilhelmina S.	
	Schoepf, Mrs. Minnie	
	Schoninger, Lena	
	Van Poucke, John G.	
	Wagner, Robert	
	Wallace, Mrs. Lillian C.	
	Watson, Fred W.	
	Welch, Mrs. Charles D.	
	Wyman, Kate S.	
$150	Consolidated Account No. 275879	$2,300.00
	Avery, Annie L.	
	Canney, Edith	
	Gage, William A.	
	Gile, Cora A.	
	Gossler, Henry	
	Heath, L. V.	
	Knox, Ida M.	
	Otis, Theda F.	
	Philips, Grace A.	
	Robie, Charles H.	
	Rogers, George E.	
	Rogler and Grimmler	
	Rowe, Addie C.	
	Rowe, Addie C. (Additional $50)	
	Slack, Hattie L.	
	Thayer, Alice L.	
$100	Consolidated Account No. 275880	1,800.00
	Abbott, Josephine O.	
	Avery, Frank W.	
	Badger, Marcia M.	
	Brimmer, Robert, Jr.	
	Clarke, Nettie B.	
	Colby, Clara E.	
	Klein, Karl	
	Lamoureux, Tillie A.	
	Laport, Maria F.	
	Longa, Lilla B.	

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — CASH

SPECIAL CARE CONSOLIDATED

PINE GROVE CEMETERY

As at December 31, 1957

EXHIBIT D — SCHEDULE 3A — *Continued*

		Total December 31, 1957
Amoskeag Savings Bank — Concluded		
	Opelt, Julia M.	
	Payne, Earl	
	Phinney, Mary E.	
	Powell, Charles W.	
	Reischer, Mrs. F. L.	
	Rustler, John	
	Shea, Elizabeth	
	Tucker, Mary H.	
	Income Account No. 27588‡	199.08
Manchester Savings Bank		
$200	Consolidated Account No. 204984	$10,000.00
	Bachmann, Emma A.	
	Bartlett-Fisher	
	Beddows, Joseph	
	Briggs, Angie E.	
	Brimmer-Lauffenberger	
	Burpee, John W.	
	Center, Mildred F.	
	Clauson, Mrs. Ida	
	Coburn, Mary E.	
	Dean, Joseph C. and Sarah A.	
	Duncan, Robert H.	
	Emery, Dana A.	
	Erskine, Fred H.	
	Evert, Hattie N. and Rev. John E. A.	
	French, John W.	
	Heilman, Fred G.	
	Hodge, Lucy E.	
	Hughes, Mary Ann	
	Jones and Pennett	
	Kershaw, Edward E.	
	Kirste, Charles	
	Laing, Robert	
	Lewis, Frederick S.	
	Maloney, Frieda Seifert	
	Mendell, James H.	
	McGrevey, Agnes E.	
	Muehling, John A.	

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — CASH
SPECIAL CARE CONSOLIDATED
PINE GROVE CEMETERY
As at December 31, 1957

EXHIBIT D — SCHEDULE 3A — *Continued*

		Total December 31, 1957
Manchester Savings Bank — Continued		
	Netsch, Barbara	
	Paul, Eben	
	Philbrick, Eva	
	Pitman, Arthur J.	
	Quimby-Longa	
	Ranno, Martha B.	
	Reischer, Anna C.	
	Remington, Louise E.	
	Richardson, F. T. E.	
	Ried, James	
	Senter, Mattie E.	
	Shaw, Charles E.	
	Simon, Max	
	Smart, Nettie E.	
	Smith, Dante and Victoria Holt	
	Sonnleitner, Rudolph	
	Stearns, Frank E.	
	Stone, Sabina	
	Swahn, Mrs. Ellen	
	Taylor, Elizabeth	
	Vail, Allie A.	
	Van De Velde, Anna	
	Weeks, George W.	
$150	Consolidated Account No. 204983	3,600.00
	Caron, Maud E.	
	Clark, Nathaniel	
	Clark and Prescott	
	Corey, Charles R.	
	Emerson, William P.	
	Flanders, Nettie E.	
	Garland, Edith E.	
	Garland, Elmer W.	
	Hall, T. Kittredge	
	Henry, Harley R.	
	Knight, Albert J.	
	Lacey, Mrs. Clara	
	Lee, Addie C.	
	Manter, Corydon L.	

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — CASH
SPECIAL CARE CONSOLIDATED
PINE GROVE CEMETERY
As at December 31, 1957

EXHIBIT D — SCHEDULE 3A — *Continued*

	Total December 31, 1957
Manchester Savings Bank — Concluded	
Pike, Fred W.	
Plumpton, Catherine	
Prahl, Christina	
Redman, Peter A.	
Rosenberger, Catherine Dennison	
Rowe, Mrs. E. V.	
Simpson, Horace P.	
Slack and Tasker	
Welcome, Capitola E.	
Willand, Eunice J.	
$100 Consolidated Account No. 204981	1,300.00
Annis, Eleanor J.	
Baker, George N.	
Dehmelt, Augusta	
Ford, Cyrilla M.	
Gray and Greer	
Greer, Benjamin F.	
Kamm, Rev. John	
McKinnon-Powers	
Pillsbury, Henry F.	
Stevens, Joseph L.	
Stratton, Jennie F.	
Varney, Mary L.	
Wheeler, R. A.	
Income Account No. 204982	486.20
Merchants Savings Bank	
$200 Consolidated Account No. 60424	10,000.00
Alford, Franz A.	
Artzt, Marie H.	
Ashcroft, Fred	
Backer, Elsie M.	
Barclay, Mary A.	
Bean, John D.	
Blichmann, Emma S.	
Brennan, Mary	
Breynaert, Jennie	

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — CASH
SPECIAL CARE CONSOLIDATED
PINE GROVE CEMETERY

As at December 31, 1957

EXHIBIT D — SCHEDULE 3A — *Continued*

	Total December 31, 1957
Merchants Savings Bank—Continued	
Deland, Arthur T.	
DeMoulpied, Charles	
Dietsch, Christian E. and Walter C.	
Fitts, Norman	
Flansberg, Jesse F.	
Fowler, Mrs. Frank S.	
Frame, James	
Franks, Arthur L.	
Gaam, Thekla M. and Richard M.	
George, Theofany	
Hart, J. Willard	
Haseltine, Loring Moore	
Holman, Anna L.	
Johnson, Axel	
Johnson, Hugo F.	
Jones, Blanche T.	
Krauss, Alma	
Kuehn, Frederick A.	
Lange, Minna	
Libbey-Vail	
Merrill, Edwin W.	
Merrill, Parker E.	
Millar-McKean	
Mothes, Christiane C.	
Neudeck, Leo, Henry and Ida A.	
Niles, Edith M. and Cann, Edwin G.	
O'Brien, James H.	
Peacock, Affie A.	
Power, Margaret	
Redman, Wilhelmina M. (2)	
Sanders, Annie Gould	
Scheer, Marco	
Smith, Mrs. Delbert E.	
Smith, Grace Cochran	
Stevens, Victor E.	
Steward, John M.	
Stewart, Burton	
Thompson, Joseph A.	
Untiet, Theresa	
Walker, William M.	

CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS — CASH
SPECIAL CARE CONSOLIDATED
PINE GROVE CEMETERY
As at December 31, 1957
EXHIBIT D — SCHEDULE 3A — *Continued*

	Total December 31, 1957
Merchants Savings Bank—Concluded	
$150 Consolidated Account No. 60423	750.00
McMaster, William T.	
Porter, W. E. and Philbrick, Sophia	
Thiem and Wolf	
Volkman, Gustav	
Worthley, Nellie M.	
$100 Consolidated Account No. 60422	1,000.00
Cate, Fred H.	
Corey, Myra C.	
Dolber, Josephine A.	
Gowitzke, Tillie	
Hart, Katherine E.	
Payne, Levi E.	
Salls, Frederick H.	
Salls, Frederick H. (Additional $100)	
Washburn, Ellen	
Woodbury, Clarence M. (2)	
Income Account No. 60425	540.60
Mechanics Savings Bank	
$200 Consolidated Account No. 22290	1,800.00
Clough, Herbert S.	
Dunsmoor, Frank W.	
Gove, Lovica E.	
Hoffman, Frederick W.	
Hutchinson, Lora E.	
McAllister, Charlotte E.	
McCreedy, Matty M.	
Proctor, Ida M.	
Shuneman, Theresa L.	
$150 Consolidated Account No. 22291	1,800.00
Barney, Maggie	
Beeman, Albertine	
Chapman, Charles E.	
Cleworth, Flora A.	
Ellis, Ossian P. and Clarence W.	

CITY OF MANCHESTER

SCHEDULE OF CEMETERY TRUST FUNDS — CASH
SPECIAL CARE CONSOLIDATED
PINE GROVE CEMETERY
As at December 31, 1957

EXHIBIT D — SCHEDULE 3A — *Continued*

	Total December 31, 1957
Mechanics Savings Bank—Concluded	
Koehler, T. Pauline	
Morton, Bertha A.	
Porter, Charles P.	
Roper, Fannie L.	
Smith, Permilla M.	
Stetson, Silas C.	
Walker, Thomas, Jr.	
$100 Consolidated Account No. 22292	1,000.00
Alexander, Elizabeth	
Blakeley, Emma M.	
Garmon, Abraham L.	
Garmon, William G.	
Murray, Frank	
Peterson, John C.	
Randall, Frank M.	
Robinson, Tillie F.	
Stevens, Estelle J.	
Stockdale, James C.	
Income Account No. 22293	129.53
Manchester Federal Savings and Loan	
$200 Consolidated Account and Accumulated Interest No. 28051	7,295.79
Anderson, John H.	
Anderson, Barry J. and Ethel L.	
The Aust Sisters	
Bailey, Mrs. Marguerite G.	
Bloman, Joseph and Thumblom, Reinhold	
Caswell, Fred M.	
Clement, Dr. Chauncy W.	
Coburn, Emma	
Dougherty-Bernard	
Elliott, Alonzo and Medora W.	
Ferson-Whitehouse	
Geer, Mettie Darby	
Giles, John Q. and Ethel C.	
Hardy, C. Wendell	

CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS — CASH
SPECIAL CARE CONSOLIDATED
PINE GROVE CEMETERY
As at December 31, 1957
EXHIBIT D — SCHEDULE 3A — *Concluded*

	Total December 31, 1957
Manchester Federal Savings and Loan— Concluded	
Hartshorn, Arthur G.	
Heath, Charlotte E.	
Kent, Clarence L.	
Kemp, Frederick and Phineas A.	
Leinsing, Frank and Schoepf, Adolf	
Lenz, Charles F.	
Morrow, Hugh S. and Glenna M.	
Putney, Philip N.	
Rausch, Anna	
Reid, Annetta	
Sanborn, Mrs. John A.	
Schricker, Bessie G.	
Simpson, James A.	
Smith, Arthur J. and Marcia M.	
Stevens, Charles S.	
Tuttle, Minnie H.	
Van Poucke, Augusta	
Whitcomb, Clarence and Josephine	
White, Arthur M.	
White, Albert H. and Laura M.	
Wiesner, Julius	
Zickendrath, Helen	
TOTAL PINE GROVE CEMETERY — SPECIAL CARE CONSOLIDATED	$54,001 20

CITY OF MANCHESTER

SCHEDULE OF OTHER FUNDS — CASH

As at December 31, 1957

EXHIBIT D — SCHEDULE 4

	Book Number	Balance January 1, 1957	Deposits	With-drawals	Balance December 31, 1957
Fire Damage Replacement Fund					
Manchester Savings Bank	157689	$22,367.36	$ 761.24	.....	$23,128.60
Merchants Savings Bank	52055	5,823.16	190.77	.....	6,013.93
		$28,190.52	$ 952.01	.....	$29,142.53
C. H. Bartlett Legacy					
Manchester Savings Bank	153316	1,590.55	54.12	.....	1,644.67
Herrick Fund					
Manchester Savings Bank	163088	942.10	32.06	.....	974.16
Nathan P. Hunt Fund					
Children's Entertainment:					
Merchants Savings Bank	29664	5,422.53	177.75	$ 149.50	5,450.78
Nathan P. Hunt Fund					
School Prize:					
Merchants Savings Bank	29664	3,203.75	104.94	.....	3,308.69

CITY OF MANCHESTER

SCHEDULE OF OTHER FUNDS — CASH

As at December 31, 1957

EXHIBIT D — SCHEDULE 4 — *Concluded*

	Book Number	Balance January 1, 1957	Deposits	Withdrawals	Balance December 31, 1957
Clara N. Brown					
Manchester Savings Bank	175123	961.69	32.72	.....	994.41
Honor Roll					
Merchants Savings Bank	65411	167.23	5.46	.....	172.69
Kalivas Park Memorial					
Manchester Federal Savings and Loan	27716	1,591.35	27.84	1,619.19	—0—
		$42,069.72	$1,386.90	$1,768.69	
TOTAL OTHER FUNDS - CASH					$41,687.93

CITY OF MANCHESTER

SCHEDULE OF LIBRARY TRUST FUNDS — CASH IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES

As at December 31, 1957

EXHIBIT D — SCHEDULE 5

	Book Number	Balance January 1, 1957	Interest and Other Deposits	With-drawals	Balance December 31, 1957
Oliver Dean Fund					
Mechanics Savings Bank	6421	$ 3,910.65	$ 128.12	$ 55.93	$ 3,982.84
Amoskeag Savings Bank	94654	2,826.77	92.59	176.36	2,743.00
Manchester Savings Bank	16445	6,038.55	204.90	177.11	6,066.34
		$ 12,775.97	$ 425.61	$ 409.40	$ 12,792.18
Eliza A. Eaton Fund					
Merchants Savings Bank	106	$ 2,441.94	$ 77.76	$ 120.82	$ 2,398.88
Mechanics Savings Bank	15593	1,590.00	52.08	77.28	1,564.80
		$ 4,031.94	$ 129.84	$ 198.10	$ 3,963.68
Michael Prout Fund					
Mechanics Savings Bank	7329	$ 1,078.52	$ 35.33	.....	$ 1,113.85
Manchester Savings Bank	100664	3,282.18	111.69	$ 160.33	3,233.54
Amoskeag Savings Bank	106269	3,696.73	120.15	116.96	3,699.92
		$ 8,057.43	$ 267.17	$ 277.29	$ 8,047.31

Mary E. Elliot Fund					
Merchants Savings Bank	104	$ 135.18	$ 3.20	$ 138.38	$ —0—
Mechanics Savings Bank	6423	3,817.94	125.06	75.27	3,867.73
		$ 3,953.12	$ 128.26	$ 213.65	$ 3,867.73
Nora Kennard Jones Fund					
Merchants Savings Bank	37554	$ 43,652.21	$13,941.16	$13,538.01	$ 44,055.36
John Hosley Fund					
Amoskeag Savings Bank	147827	573.80	18.29	120.00	472.09
Edwin F. Jones Fund					
Mechanics Savings Bank	11689	5,286.65	169.68	294.82	5,161.51
Emily A. Smith					
Mechanics Savings Bank	7189	5,258.91	172.28	50.75	5,380.44
James Lidell Arnott Fund					
Manchester Savings Bank	159856	2,968.53	101.01	.....	3,069.54
Mrs. Georgia B. D. Carpenter Fund					
Manchester Savings Bank	165491	10,085.85	341.52	396.09	10,031.28
Frank P. Carpenter Fund					
Amoskeag Savings Bank	222579	$ 5,001.60	$ 163.85	$ 160.00	$ 5,005.45
Merchants Savings Bank	36449	5,081.25	166.47	215.94	5,031.78
Manchester Savings Bank	177951	5,037.45	171.43	200.00	5,008.88
Mechanics Savings Bank	17839	10,215.63	328.93	439.31	10,105.25
		$ 25,335.93	$ 830.68	$ 1,015.25	$ 25,151.36

CITY OF MANCHESTER

SCHEDULE OF LIBRARY TRUST FUNDS — CASH IN CUSTODY OF THE TREASURER OF LIBRARY TRUSTEES

As at December 31, 1957

EXHIBIT D — SCHEDULE 5 — *Concluded*

	Book Number	Balance January 1, 1957	Interest and Other Deposits	With-drawals	Balance December 31, 1957
Ruth C. Dudley Fund					
Amoskeag Savings Bank	197290	$ 556.37	$ 18.12	$ 40.75	$ 533.74
Mary M. Tolman Fund					
Mechanics Savings Bank	17060	2,094.92	66.82	124.77	2,036.97
Frank H. Water Fund					
Merchants Savings Bank	43429	3,167.42	101.83	197.95	3,071.30
Chaminade Cash Fund					
Merchants Savings Bank	39951	411.49	59.96	54.48	416.97
Agnes R. Hunt Fund					
Merchants Savings Bank	52288	540.71	239.90	250.97	529.64

Daniel Clark Fund					
Merchants Savings Bank	53322	9,811.75	312.24	583.22	9,540.77
		$138,563.00	$17,324.37	$17,765.50	
TOTAL LIBRARY TRUST FUNDS—CASH					$138,121.87

IN CUSTODY OF THE CITY TREASURER

Moody-Currier Fund					
Amoskeag Savings Bank	123865	$ 5,000.00	$ 165.17	$ 165.17	$ 5,000.00
John Hosley Fund					
Mechanics Savings Bank	12466	5,000.00	163.82	163.82	5,000.00
		$ 10,000.00	$ 328.99	$ 328.99	
TOTAL LIBRARY TRUST FUNDS—CASH					$ 10,000.00

CITY OF MANCHESTER
SCHEDULE OF LIBRARY TRUST FUNDS — SECURITIES
As at December 31, 1957
EXHIBIT D — SCHEDULE 6

	Serial Number	Date of Issue	Balance December 31, 1957
New Hampshire Fire Insurance Company:			
25 Shares	B27216	11-21-49	$1,489.26
6 Shares	B29826	4-10-51	
1 Share	B41381	5-19-53	
2 Shares	B38996	4-15-53	
American Telephone and Telegraph Company:			
10 Shares	BK107798	10-10-49	1,545.36
1 Share	LB77228	10- 2-56	
Manchester Gas Company:			
17 Shares	C-611	4-27-50	33.63
Standard Oil Company of California:			
5 Shares	NY/c 553805	12- 1-49	448.09
1 Share	NY/c 578551	2-16-50	
6 Shares	SF/c 560423	2-14-51	
1 Share	SF/c 762300	12- 9-54	
1 Share	SF/c 974541	1-11-56	
14 Shares	SF/c A23186	5-21-56	
TOTAL SECURITIES			$3,516.34

CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1957
EXHIBIT D — SCHEDULE 7

	Perpetual Care	Special Care
Receipts		
Sale of:		
Lots and Graves	$13,594.23	
Perpetual Care of Lots	4,000.00	
Single Graves	2,820.00	
Perpetual Care Old Lots — Pine Grove	1,288.12	
New Trust Fund		$2,900.00
Interest:		
Pine Grove Cemetery		
Bonds	8,300.00	
Savings Banks	18,215.87	3,783.82
Bank Interest:		
Valley Cemetery	2,699.96	
Piscataquog Cemetery	664.98	
Merrill Cemetery	216.35	
Amoskeag Cemetery	97.90	
Stowell Cemetery	37.99	
Total Receipts	$51,935.40	$6,683.82

CITY OF MANCHESTER
SCHEDULE OF CEMETERY TRUST FUNDS
RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1957
EXHIBIT D — SCHEDULE 7 — *Concluded*

	Perpetual Care	Special Care
Disbursements		
Pine Grove Cemetery:		
Perpetual Care	$17,127.00	$3,156.00
Perpetual Care — Single Graves	1,522.95	
Care of Single Graves	1,159.07	
Partial Care	737.66	
Clerical Services	900.00	
Box Rent	25.00	
Office Supplies	99.67	
Perpetual Care:		
Valley Cemetery	1,839.00	
Piscataquog Cemetery	467.35	
Merrill Cemetery	159.50	
Amoskeag Cemetery	70.00	
Stowell Cemetery	25.00	
Stark Park		40.00
City Library		5.15
Total Disbursements	$24,132.20	$3,201.15
NET INCREASE IN FUNDS	$27,803.20	$3,482.67

CITY OF MANCHESTER
CITY LIBRARY
SCHEDULE OF APPROPRIATION RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1957
EXHIBIT D — SCHEDULE 8

	Appropriation Activity	Trust Funds
Receipts and Appropriations		
Carried from 1956	$ 275.05	
City Appropriation	112,000.00	
Cash Receipts	359.65	
Interest — Savings Banks		$ 4,518.03
Interest — Bonds		25.00
Dividends		220.20
Rents		10,549.59
Hunt Foundation		1,000.00
Miscellaneous		11.55
Total Receipts	$112,634.70	$ 16,324.37
Expenditures		
Books and Periodicals	$ 14,167.00	$ 4,240.70
Binding	1,467.14	
Microfilming	369.43	239.49
Records	470.53	
Sheet Music	54.60	
Lights	1,759.88	
Power	147.84	
Gas	27.10	
Fuel Oil	3,128.40	
Telephone	1,507.10	
Towel Service	49.50	
Postage	432.00	
Transportation	56.93	
Printing and Supplies	3,145.50	
Furniture and Equipment	1,478.92	254.20
Maintenance, Repairs to Building — Decoration	1,845.97	9,522.36

CITY OF MANCHESTER
CITY LIBRARY
SCHEDULE OF APPROPRIATION RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1957
EXHIBIT D — SCHEDULE 8 — *Concluded*

	Appropriation Activity	Trust Funds
Expenditures — Concluded		
Travel	94.05	
Bond and Safe Deposit	60.25	
Petty Cash	75.27	
Snow Removal	25.00	
Miscellaneous	5.00	29.67
Bookmobile Expense	1,061.89	
Proportionate Share Rent Expense (Taxes)		4,075.51
Currier, Hosley and Mead Fund	403.07	
Total Expenditures	$ 31,832.43	$ 18,361.93
Payroll	80,583.22	
	$112,415.65	
Balance	$ 219.05	
Balance Unexpended	$ 12.93	
Carried to 1958	206.12	
	$ 219.05	
DECREASE IN TRUST FUNDS		$—2,037.56

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1957
Revenue Accounts
EXHIBIT E

CASH RECEIPTS

Balance Sheet Accounts

Taxes: (Exhibit E — Schedule 1)		
Property Taxes	$7,018,459.54	
Poll Taxes — City	67,500.00	
Head Taxes	214,620.00	
Tax Titles	19,329.24	
Tax Deeds	990.43	
Cost on Head Taxes	4,652.50	
		$ 7,325,551.71
Accounts Receivable:		
Highway Department	$ 68,282.09	
School Department	137,185.13	
Police Department	19,352.82	
Recreation and Aviation	4,261.60	
Parks and Playgrounds	1,932.40	
Health Department	320.00	
		231,334.04
Water Works:		
Accounts Receivable		820,875.35
Revenue of Prior Years		9,672.59
Revenue of 1958		1,733.50
Parking Meters		146,350.29
Temporary Revenue Loans		4,000,000.00
Various Funds:		
Credit Union	$ 263,034.00	
U. S. Savings Bonds	13,477.25	
Cafeteria Fund	87,391.71	
Firemen's Retirement Fund	34,262.56	
Teacher's Retirement Fund	98,737.38	
Police Retirement Fund	10,995.92	
Withholding Tax	549,362.34	
N. H. - Vt. Hospitalization Service	69,729.40	
Central High Athletic Fund	7,854.76	
West Side High Athletic Fund	2,641.55	
Social Security — Regular	9,413.27	
Social Security — Teachers	13,322.79	
		1,160,222.93

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1957

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — *Continued*

Balance Sheet Account — Continued

Cemetery Trust Funds:			
Perpetual Care		$ 1,438.12	
Clerical Service		900.00	
Special Funds		2,900.00	
Miscellaneous		103.17	
			5,341.29
Special Trust Funds:			
Edith Stark Fund		$ 40.00	
Nathan P. Hunt		149.50	
			189.50
Total Balance Sheet Accounts			$13,707,271.20
Estimated Revenue			
State of New Hampshire:			
Interest and Dividend Tax	$136,413.98		
Weights and Measures	1,154.53		
Railroad Tax	7,069.93		
Savings Bank Tax	31,899.05		
		$ 176,537.49	
Other:			
State Tax Commission — Head Tax	$ 20,190.00		
Manchester School Building Aid	19,500.00		
Miscellaneous Reimbursement (Education)	2,724.58		
Right of Way to Public Service	780.00		
		43,194.58	
Licenses:			
Dogs	$ 7,795.00		
Amusements	3,682.08		
Bowling, Billiard and Pool	231.00		
Milk	495.50		
Junk	207.50		
All Others	13,189.40		
Bicycle	222.15		
Beano	910.00		
		26,732.63	

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1957
Revenue Accounts
EXHIBIT E

CASH RECEIPTS — *Continued*

Estimated Revenue — Continued

Permits:		
Automobile	$411,368.80	
Marriage	2,343.00	
Sewers	3,964.92	
Sunday	326.00	
		418,002.72
Certified Copies:		
Births, Deaths, Marriages		1,506.00
Public Comfort Stations:		
Scales and Weighing	$ 65.50	
Coin Locks	215.75	
Telephone Collections	361.01	
		642.26
Interest and Cost:		
Interest on Taxes	$ 8,995.62	
Interest on Redemptions	720.30	
Cost on Taxes	4,417.41	
Cost on Redemptions	287.30	
Administration Cost on Real Estate	51.45	
Interest on Head Taxes	994.45	
		15,466.53
Municipal Court:		
Fines and Forfeits (Schedule 3)		18,118.55
School Department:		
Sale of Books, Supplies	$ 429.62	
Manuel Training, etc.	967.12	
		1,396.74
City Library:		
Fines, Miscellaneous Sales		5,298.96
Recreation and Aviation:		
Municipal Golf Course	$ 34,513.33	
Athletic Field and Airport	8,416.78	
		42,930.11

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1957

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — *Continued*

Estimated Revenue — Continued			
City Scales (Schedule 4)			45.80
Board of Examining Plumbers	$ 81.00		
Building Department	11.00		
Board of Adjustment	435.00		
Parks and Playgrounds	210.00		
Police Department	3,498.00		
			4,235.00
Cemetery Department:			
Sale of Lots and Graves	$ 27,825.62		
Interments	12,045.00		
Care of Lots and Graves	453.40		
Miscellaneous	7,568.50		
Cost of Deeds	9.00		
			47,901.52
Miscellaneous:			
Sale of Land — Cohas Avenue	$ 500.00		
Sale of Spring Street School	79,000.00		
Right of Way Easement for Public Service Company	1,000.00		
Commissions from Telephone at Hartnett Parking Lot	209.90		
Rental Spring Street School	1.00		
			80,710.90
Total Cash Credited to Estimated Revenue			882,719.79
Revenue Appropriation			
Assessor		$ 4.70	
City Treasurer		21.50	
City Clerk		4.25	
Tax Collector		16.34	
Building		1,816.52	
Civil Defense		888.08	
Health		236.49	
Police		1,656.49	
Fire		1,035.28	
Highway		7,797.39	
Resurfacing Special Account		16,026.71	
Weights and Measures		35.61	

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1957

Revenue Accounts

EXHIBIT E

CASH RECEIPTS — *Concluded*

Revenue Appropriation — Continued			
Charities:			
Administration and Outside Relief Refunds	$ 10,060.78		
Old Age Assistance	1,712.40		
Permanent Disabled	91.25		
		11,864.43	
School		674.99	
City Library		359.65	
Recreation and Aviation:			
Municipal Golf Course	$ 162.00		
Athletic Field	140.00		
Airport	45.00		
		347.00	
Parks and Playgrounds		2,700.07	
Cemeteries:			
From Funds	$ 26,193.41		
Others	3,896.81		
		30,090.22	
Incidentals		6.73	
Patriotic Purposes		48.00	
Total Cash Credits to Revenue Appropriation			75,630.45
Transfer from Non-Revenue Cash			
Permanent Improvement to Bridges			10,622.55
Cash in Banks and on Hand January 1, 1957			1,122,436.29
TOTAL CASH RECEIPTS			$15,798,680.28

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ender December 31, 1957

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS

Balance Sheet Accounts

Accounts Payable		$ 289,339.65
Taxes Refunded		1,136.45
Reserve for Head Taxes		209,940.00
Cost on State Head Tax		4,627.00
Taxes Bought by City:		
Tax Titles	$ 24,206.03	
Tax Deeds	218.50	
		24,424.53
Temporary Revenue Loans		4,100,000.00
Various Funds:		
Credit Union	$263,034.00	
U. S. Savings Bonds	13,420.50	
Police Retirement Fund	10,995.92	
Firemen's Retirement Fund	34,262.56	
Teacher's Retirement Fund	81,416.14	
Withholding Taxes	549,362.34	
N. H. - Vt Hospitalization Service	69,729.40	
Central High Athletic Fund	10,042.39	
West Side High Athletic Funds	2,992.00	
Cafeteria Fund	86,419.68	
Social Security — Regular	10.29	
Social Security — Teachers	6,006.21	
		1,127,691.43
Cemetery Trust Funds:		
Perpetual Care	$ 1,288.12	
Special Trust Funds	3,050.00	
Clerical Service	900.00	
Safety Deposit Box Rental	3.50	
Miscellaneous	99.67	
		5,341.29
Other Funds:		
Edith Stark Fund	$ 40.00	
Nathan P. Hunt	149.50	
		189.50

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1957
Revenue Accounts
EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Balance Sheet Accounts — Continued				
Estimated Revenue:				
Sale of Graves and Lots		$ 20,414.23		
Dismissal of Equity Action and Other Charges		9,077.00		
			29,491.23	
Parking Meters			127,445.06	
Tailings			.25	
Cash Disbursements Charged to Balance Sheet Accounts				$ 5,919,626.39
Revenue Appropriations				
General Government				
Legislative and Executive:				
Mayor				
Salary	$ 5,416.62			
Secretary's Salary	3,269.40			
		$ 8,686.02		
Expenses		2,245.41		
			$ 10,931.43	
Aldermen				
Salary		$ 6,183.38		
Expenses		211.28		
			6,394.66	
Financial:				
Auditor				
Salary	$ 4,956.96			
Clerk's Salaries	8,407.05			
Extra Clerks	348.54			
		$ 13,712.55		
Expenses		1,663.78		
			15,376.33	

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1957

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

General Government			
Financial:			
Treasurer			
Salary	$ 5,106.84		
Clerks' Salaries	8,511.75		
		$ 13,618.59	
Expenses		2,520.50	
			16,139.09
Tax Collector			
Salary	$ 4,426.92		
Deputies Salaries	13,225.90		
Clerks' Salaries	8,764.35		
Extra Clerks	2,428.35		
		$ 28,845.52	
Expenses		5,696.39	
			34,541.91
Custodian of Tax Deeded Property			
Salary		$ 630.00	
Expenses		41.94	
			671.94
Assessor			
Board Members' Salaries	$15,635.52		
Clerks' Salaries	11,100.36		
Extra Clerks	6,253.02		
		$ 32,988.90	
Expenses		4,500.93	
			37,489.83
Finance Commission			
Salaries		$ 800.00	
Expenses		15.00	
			815.00

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1957
Revenue Accounts
EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

General Government			
Financial:			
Law - City Solicitor			
Salaries		$ 3,199.92	
Expenses		3,703.42	
			6,903.34
City Clerk			
Salary	$ 5,701.92		
Clerks' Salaries	22,815.36		
		$ 28,517.28	
Expenses		5,949.53	
New Equipment		7,149.78	
			41,616.59
Building Department:			
Administration			
Superintendent's Salary	$ 5,311.80		
Inspectors' Salaries	13,248.30		
Clerks' Salaries	6,042.40		
		$ 24,602.50	
Expenses		3,121.76	
			27,724.26
Repairs to Public Buildings			
Salaries		$ 69,361.53	
Expenses		23,879.33	
			93,240.86
West and Central Improvements			30,604.00
City Hall Elevator			15,443.00
Board of Examining Plumbers:			
Expenses			96.82
Election Officials:			
Salaries		$ 8,666.00	
Expenses		2,107.19	
			10,773.19

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1957

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued			
General Government			
Board of Registrars:			
Board Members			
Salaries	$ 1,549.68		
Clerks' Salaries	2,975.70		
Extra Clerks	880.00		
		$ 5,405.38	
Expenses		2,611.33	
			8,016.71
Zoning Board of Adjustment:			
Salaries		$ 1,200.00	
Expenses		389.61	
			1,589.61
Planning Board:			
Salaries — Director	$ 1,899.96		
Salaries — Technicians	400.00		
Clerk Salaries	613.00		
		$ 2,912.96	
Expenses		3,365.94	
			6,278.90
Land and Buildings:			
City Hall			
Salaries		$ 9,791.50	
Expenses		4,407.85	
			14,199.35
Old Court House			
Salaries		$ 3,229.64	
Expenses		1,420.53	
			4,650.17
Public Comfort Station			
Salaries		$ 14,303.09	
Expenses		991.15	
			15,294.24

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1957
Revenue Accounts
EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued			
General Government			
Industrial Council:			
Agents Salaries .. $10,404.36			
Clerk's Salary 2,812.17			
		$ 13,216.53	
Expenses		4,112.83	
			17,329.36
Civilian Defense:			
Salaries		$ 5,039.13	
Expenses		9,395.19	
			14,434.32
Protection of Persons and Property			
Police:			
Salaries			
Commissioners . $ 350.00			
Chief 7,062.22			
Deputy Chief .. 5,908.86			
Captains 15,118.89			
Others 458,111.28			
		$486,551.25	
Expenses		63,109.58	
			549,660.83
Municipal Court:			
Salaries			
Justice		$ 4,834.68	
Acting Justice		500.00	
Associate Justice		1,999.92	
Clerk		2,958.31	
			10,292.91
Probation:			
Salaries			
Chief Officer ... $ 4,611.42			
Associate Officer 4,611.42			
Clerks 2,497.38			
		$ 11,720.22	
Expenses		1,496.22	
			13,216.44

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1957

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued			
Protection of Persons and Property			
Fire:			
Salaries			
Commissioners	$ 350.00		
Chief	7,062.22		
Deputies	23,508.24		
Fire Alarm Superintendent	4,567.74		
Permanent Men	804,412.48		
		$839,900.68	
Signal System			
Improvements		5,000.00	
Expenses		46,473.19	
			891,373.87
Sealer of Weights and Measures:			
Salary		$ 3,920.40	
Expenses		1,376.99	
			5,297.39
Health and Sanitation			
Health:			
Salaries			
Board Members	$ 600.00		
Health Officer	6,550.54		
School Physicians	3,000.00		
Tuberculosis Physician	120.00		
Nurses	53,506.57		
Inspectors	21,578.58		
Clerks	4,995.67		
Cleaners	2,374.69		
		$ 93,326.05	
Expenses		11,443.66	
			104,769.71
Manchester City Hospital:			
Salaries		$ 11,147.29	
Expenses		9,709.55	
			20,856.84

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1957
Revenue Accounts
EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued			
Hospitalization			1,200.00
City Physician:			
Salary			2,700.00
Highway			
Administration:			
Salaries			
Commissioners	$ 487.50		
Surveyor	7,923.70		
Assistant Surveyor	5,997.84		
Clerks	18,396.40		
Administrative Miscellaneous	41,460.14		
		$ 74,265.58	
Expenses		9,177.76	
Insurance		22,693.00	
			106,136.34
Highway Maintenance:			
Salaries		$ 73,819.10	
Expenses		1,135.41	
			74,954.51
Sewer Maintenance:			
Salaries		$ 20,214.28	
Expenses		34.00	
			20,248.28
Refuse Disposal:			
Salaries		$341,327.44	
Expenses		27,003.15	
			368,330.59
Street Cleaning:			
Salaries			46,849.36
Construction Materials and Supplies:			
Salaries		$ 229.48	
Expenses		186,467.56	
			186,697.04

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1957
Revenue Accounts
EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Highway		
Engineers:		
Salaries	$ 35,890.76	
Expenses	1,789.47	
		37,680.23
Gravel Bank:		
Salaries		7,987.02
Vacation and Sick Leave:		
Salaries	$ 96,082.90	
Expenses	280.00	
		96,362.90
New Sewers — Special:		
Salaries		33,533.93
Snow and Ice:		
Salaries	$ 36,404.87	
Expenses	26,560.23	
		62,965.10
Traffic Division:		
Salaries	$ 23,680.32	
Expenses	12,904.95	
		36,585.27
Garage:		
Salaries	$ 78,053.99	
Expenses	135,888.36	
		213,942.35
Plant and Tools:		
Salaries	$ 18,136.03	
Expenses	3,845.81	
		21,981.84
Resurfacing:		
Salaries	$ 17,291.93	
Expenses	40,754.70	
		58,046.63

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1957
Revenue Accounts
EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Highway		
New Sidewalks:		
Salaries	$ 9,035.75	
Expenses	5,655.10	
		14,690.85
New Highways:		
Salaries	$ 2,770.23	
Expenses	39,700.53	
		42,470.76
New Equipment:		
Expenses		93,217.20
Incinerator Repairs:		
Expenses		19,034.06
Street Lighting		165,428.01
Cemetery Brook Sewer Construction Project:		
Salaries		6,792.71
Kalivas Park:		
Salaries	$ 9,724.02	
Expenses	2,386.20	
		12,110.22
Beech Street Resurfacing		
Valley Street — Southerly:		
Salaries		5,418.36
Charities		
Administration:		
Salaries		
Commissioner .. $ 4,438.11		
Clerks 13,105.00		
Extra Clerks .. 27.50		
	$ 17,570.61	
Expenses	1,637.58	
		19,208.19
Outside Relief		160,099.42
Old Age Assistance		139,170.61
Aid to Permanent Disabled		10,292.37

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1957

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Education			
School Department:			
Administration			
Salaries			
Superintendent and Assistants	$10,554.00		
School Board	1,983.24		
Clerk of Board	975.00		
Office	10,501.48		
Attendance Officers	11,226.57		
School Census	4,055.88		
		$ 39,296.17	
Expenses		11,378.73	
			50,674.90
Instructors			
Salaries		$1,608,736.52	
Expenses		62,538.76	
			1,671,275.28
Operation of Plant			
Salaries		$149,178.65	
Expenses		78,982.25	
			228,160.90
Auxiliary Agencies			
Salaries		$ 4,380.98	
Expenses		69,680.88	
			74,061.86
Fixed Charges			
Lease on Corey Building and Miscellaneous			4,012.58
Evening School			
Salaries			
Instruction		$ 3,016.25	
Janitors		189.00	
			3,205.25

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1957
Revenue Accounts
EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Education			
School Department:			
Athletic Councils			
Salaries			
Central High		$ 5,800.00	
West High		3,150.00	
			8,950.00
City Library:			
Salaries			
Librarian	$ 6,300.00		
Assistants	40,520.01		
Officers and Janitors	33,763.21		
		$ 80,583.22	
Expenses			
Books	$10,583.01		
Others	17,237.46		
Hosley, Currier and Mead Funds	363.66		
		28,184.13	
			108,767.35
Recreation and Aviation			
Municipal Golf Course:			
Salaries		$ 25,988.65	
Expenses		9,132.88	
			35,121.53
Athletic Field:			
Salaries		$ 11,564.69	
Expenses		2,895.92	
			14,460.61
Aviation Field:			
Salaries		$ 1,953.51	
Expenses		2,270.00	
			4,223.51

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1957

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Recreation and Aviation		
Airport and Athletic Field Stands Improvements:		
Salaries	$ 713.82	
Expenses	18,293.15	
		19,006.97
Airport Master Plan Expense		2,000.00
Parks and Playgrounds		
Salaries		
Superintendent	$ 4,999.80	
Others	80,403.15	
Bath Houses	11,257.78	
Playgrounds	4,822.00	
	$101,482.73	
Expenses	34,862.35	
		136,345.08
Kalivas Park Memorial Fund Expenses		404.49
Hartnett Memorial Parking Lot:		
Salaries		138.70
New Swimming Pool Sheridan Basquil Park:		
Salaries	$ 18.62	
Expenses	660.88	
		679.50
Howe Street Playground:		
Expenses		197.50
Black Brook Dams:		
Salaries	$ 472.45	
Expenses	2,810.93	
		3,283.38
Improvements to Kalivas Park:		
Salaries	$ 765.76	
Expenses	2,958.99	
		3,724.75
Improvements to Pulaski Park:		
Expenses		1,496.34

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1957
Revenue Accounts
EXHIBIT E

CASH DISBURSEMENTS — *Continued*

Revenue Appropriations — Continued

Unclassified Items			
Pensions			204,986.21
Damages and Claims			2,365.70
Patriotic Purposes			1,719.02
Printing			1,799.03
Incidentals			11,882.21
Municipal Audit			3,000.00
Refunds			1,273.65
Firemen's Pension Fund			49,924.61
Police Pension Fund			26,507.65
Teacher's Pension Fund			63,180.29
Publicity			3,540.20
Fire Insurance on Public Buildings			16,607.73
Animal Rescue League			400.00
Accounting Survey			6,683.72
Social Security Fund			4,143.59
Public Service Enterprises			
Water Works:			
Salaries			
Board Members	$ 1,600.00		
Superintendent	8,033.08		
Assistant Superintendent	6,131.67		
Others	278,598.97		
Pensions	27,389.90		
		$321,753.62	
Expenses		437,662.05	
			759,415.67
Public Scales:			
Salaries		$ 3,511.76	
Expenses		190.47	
			3,702.23
Cemeteries			
Salaries		$ 85,102.72	
Expenses		16,367.51	
			101,470.23

CITY OF MANCHESTER

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

For the Fiscal Year Ended December 31, 1957

Revenue Accounts

EXHIBIT E

CASH DISBURSEMENTS — *Concluded*

Revenue Appropriations — Continued			
Maturing Principal and Interest			
Principal:			
Serial Bonds		460,000.00	
Interest:			
Bonds	$ 75,090.50		
Temporary Loans	47,966.24		
		123,056.74	
Other Governmental Units			
Hillsborough County Tax	$559,342.22		
State Per Capita School Tax	18,078.00		
		577,420.22	
Total Revenue Appropriations			$ 8,889,426.23
Cash on Hand and in Bank December 31, 1957			989,627.06
TOTAL			$15,798,680.28

CITY OF MANCHESTER
SUMMARY OF TAX COLLECTIONS
For the Fiscal Year Ended December 31, 1957
EXHIBIT E — SCHEDULE 1

Year of Levy	Taxes		
	Property	Poll	Total
1951	$ 147.41	$ 40.00	$ 187.41
1952	182.45	126.00	308.45
1953	203.07	216.00	419.07
1954	230.26	346.00	576.26
1955	231.79	586.00	817.79
1956	506,175.67	11,152.00	517,327.67
1957	6,511,288.89	55,034.00	6,566,322.89
	$7,018,459.54	$67,500.00	$7,085,959.54
State of New Hampshire Head Taxes			
Levy of 1956		$ 42,440.00	
Levy of 1957		172,180.00	
			214,620.00
Taxes Redeemed			
Tax Titles		$ 19,329.24	
Tax Deeds		990.43	
			20,319.67
Interest			
On Deferred Taxes		$ 8,995.62	
On Tax Titles Redeemed		720.30	
			9,715.92
Cost			
On Deferred Taxes		$ 4,417.41	
On Tax Titles Redeemed		287.30	
On Head Taxes		4,652.50	
			9,357.21
Other Collections			
Administration Cost on Real Estate			51.45
TOTAL			$7,340,023.79

CITY OF MANCHESTER

STATEMENT OF CITY CLERK'S RECEIPTS

For the Fiscal Year Ended December 31, 1957

EXHIBIT E — SCHEDULE 2

Licenses		
Motor Vehicle	$411,368.80	
Pool, Billiard and Bowling	231.00	
Amusement, etc.	3,690.58	
Dog	7,795.00	
Taxi, Jobs and Teams	160.50	
Junk Dealers	207.50	
Sunday Miscellaneous	2,051.00	
		$425,504.38
Permits and Services		
Writs	$ 44.00	
Marriages	2,343.00	
Corporations and Partnerships	18.00	
Sewers	3,964.92	
Assignment of Wages	6.00	
Mortgages	6,283.00	
Conditional Sales	3,663.00	
Bill of Sales	10.00	
		16,331.92
Discharges		
Mortgages	$ 558.50	
Conditional Sales	61.00	
		619.50
Miscellaneous		
Public Comfort Station Certification, etc.		4,533.66
TOTAL		$446,989.46

CITY OF MANCHESTER
STATEMENT OF MUNICIPAL COURT
For the Fiscal Year Ended December 31, 1957
EXHIBIT E — SCHEDULE 3

Cash Receipts January 1, 1957 to December 31, 1957		$51,247.79
Cash Disbursements		
State of New Hampshire:		
Vehicle Department	$20,378.42	
Other Departments	261.00	
Witness Fees	4,949.04	
Reading Complaints, Attorney and Other Fees	327.70	
Clerical Help	4,258.10	
Office Supplies and Expense	1,724.16	
Miscellaneous Expense	196.68	
Small Claims Fees	758.75	
Refunds and Bail	275.39	
		33,129.24
Balance to be Accounted for		$18,118.55
Payments to City Treasurer		18,118.55
CASH ON HAND DECEMBER 31, 1957		$ - 0-

City of Manchester
STATEMENT OF CITY SCALES RECEIPTS
For the Fiscal Year Ended December 31, 1957
EXHIBIT E — SCHEDULE 4

Receipts	
January	$ 4.40
February	4.30
March	3.80
April	3.20
May	3.50
June	3.80
July	4.30
August	5.70
September	3.60
October	4.30
November	2.60
December	2.30
	$45.80
Payments to City Treasurer in 1957	$45.80

CITY OF MANCHESTER
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Fiscal Year Ended December 31, 1957
Non-Revenue Accounts
EXHIBIT F

Cash in Banks January 1, 1957		$195,626.55
Receipts		—0—
		$195,626.55
Cash Disbursements		
Non-Revenue Appropriations:		
Highway		
Permanent Improvements to Bridges		
Salaries	$ 6,800.18	
Schools		
Construction of Elementary Schools:		
Expenses	23,000.00	
Gossler Park	36,144.08	
Parks and Playgrounds		
Salaries $ 1,409.19		
Expenses 12,175.14		
	13,584.33	
Transfers to Revenue Cash:		
Permanent Improvement to Bridges	10,622.55	
Total Cash Disbursements Including Transfers		90,151.14
CASH IN BANKS DECEMBER 31, 1957		$105,475.41

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

Revenue

EXHIBIT

Title of Appropriation	Balances From 1936	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
General Government				
Mayor	.....	$ 12,000.00	.....	$ 12,000.00
Aldermen	.....	6,000.00	$ 400.00	6,400.00
Auditor — Accounting Equipment	.....	.....	6,900.00	6,900.00
Treasurer	.....	16,500.00	21.50	16,521.50
Auditor	.....	16,500.00	.....	16,500.00
Tax Collector	.....	34,700.00	16.34	34,716.34
Custodian to Tax Deeded Property	.....	700.00	.....	700.00
Assessor	.....	37,700.00	4.70	37,704.70
Finance Commission	.....	1,200.00	.....	1,200.00
Law (Solicitor)	.....	7,000.00	100.00	7,100.00
City Clerk	.....	36,000.00	4.25	36,004.25
City Clerk — New Equipment	.....	7,200.00	.....	7,200.00
Building Department	.....	115,000.00	10,309.52	125,309.52
West-Central High Improvements	.....	37,000.00	.....	37,000.00
City Hall Elevator	.....	18,000.00	.....	18,000.00
Board of Examining Plumbers	.....	100.00	.....	100.00
Elections	.....	8,000.00	3,500.00	11,500.00
Board of Registrars	.....	8,500.00	.....	8,500.00
Zoning Board of Adjustment	.....	1,600.00	.....	1,600.00
Planning Board	.....	9,500.00	.....	9,500.00
City Hall	.....	14,200.00	700.00	14,900.00
Old Court House	.....	4,900.00	.....	4,900.00
Public Comfort Station	.....	15,100.00	300.00	15,400.00
Industrial Council	.....	18,000.00	.....	18,000.00
Civil Defense	.....	18,000.00	11,571.50	29,571.50
Protection of Persons and Property				
Police Department	$ 8,239.62	545,000.00	21,522.67	574,762.29
Municipal Court	.....	9,400.00	1,500.00	10,900.00
Probation Department	.....	12,800.00	605.00	13,405.00
Fire Department	.....	890,000.00	1,035.28	891,035.28
Sealer of Weights and Measures	.....	5,500.00	35.61	5,535.61
Fire Department Fire Alarm	.....	5,000.00	.....	5,000.00
Health and Sanitation				
Health Department	.....	133,500.00	236.49	133,736.49
Hospitalization	.....	1,600.00	.....	1,600.00
City Physician	.....	3,000.00	250.00	3,250.00

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1957

Accounts

G

Cash Expenditures			Liabilities Accrued December 31, 1957	Total Charges	Balances	
Payroll	Bills	Transfers			Unexpended Overexpended	Carried to 1958
$ 8,686.02	$ 2,245.41	.....	$ 328.20	$ 11,256.63	$ 740.37	.....
6,183.38	211.28	.....	.....	6,394.66	5.34	.....
.....	.....	.....	.....	.....	.....	$ 6,900.00
13,618.59	2,520.50	.....	320.14	16,459.23	62.27	.....
13,712.55	1,663.78	.....	1,117.65	16,493.98	6.02	.....
28,845.52	5,696.39	.....	70.52	34,612.43	103.91	.....
630.00	41.94	.....	.....	671.94	28.06	.....
32,988.90	4,500.93	.....	214.70	37,704.53	.17	.....
800.00	15.00	.....	.....	815.00	385.00	.....
3,199.92	3,703.42	.....	196.50	7,099.84	.16	.....
28,517.28	5,949.53	.....	442.67	34,909.48	1,094.77	.....
.....	7,149.78	.....	.....	7,149.78	50.22	.....
93,964.03	27,001.09	.....	3,899.14	124,864.26	445.26	.....
.....	30,604.00	$ 6,396.00	.....	37,000.00	.....	.....
.....	15,443.00	2,097.00	.....	17,540.00	460.00	.....
.....	96.82	.....	.....	96.82	3.18	.....
8,666.00	2,107.19	.....	428.82	11,202.01	297.99	.....
5,405.38	2,611.33	.....	142.33	8,159.04	340.96	.....
1,200.00	389.61	.....	.....	1,589.61	10.39	.....
2,912.96	3,365.94	.....	3,016.11	9,295.01	204.99	.....
9,791.50	4,407.85	.....	643.75	14,843.10	56.90	.....
3,229.64	1,420.53	.....	237.10	4,887.27	12.73	.....
14,303.07	991.15	.....	65.57	15,359.81	40.19	.....
13,216.53	4,112.83	.....	608.25	17,937.61	62.39	.....
5,039.13	9,395.19	.....	11,355.59	25,789.91	3,781.59	.....
486,551.25	63,109.58	.....	19,534.65	569,195.48	5,566.81	.....
10,292.91	.....	.....	.....	10,292.91	607.09	.....
11,720.22	1,496.22	.....	127.80	13,344.24	60.76	.....
839,900.68	46,473.19	.....	4,655.20	891,029.07	6.21	.....
3,920.40	1,376.99	.....	79.25	5,376.64	158.97	.....
.....	5,000.00	.....	.....	5,000.00	.....	.....
104,473.34	21,153.21	.....	3,264.55	128,891.10	4,845.39	.....
.....	1,200.00	.....	.....	1,200.00	400.00	.....
2,700.00	.....	.....	550.00	3,250.00	.....	.....

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

Revenue

EXHIBIT

Title of Appropriation	Balances From 1956	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
Highways				
Highway Department	4,460.00	990,000.00	345,874.46	1,340,334.46
New Sewers — City	7,263.80	100,000.00	.....	107,263.80
New Sidewalks — City	.....	15,000.00	9,888.98	24,888.98
New Highways — City	.....	100,000.00	25,000.00	125,000.00
Highway Resurfacing	.....	100,000.00	16,026.71	116,026.71
New Equipment	18,217.20	75,000.00	.....	93,217.20
Incinerator Repairs	14,614.22	7,000.00	.....	21,614.22
Street Lighting	.....	185,000.00	.....	185,000.00
Cemetery Brook Sewer Project Construction	6,796.42	30,000.00	.....	36,796.42
Kalivas Park Highway	.....	30,000.00	.....	30,000.00
Beech - Valley Street Southerly Resurfacing	.....	20,000.00	.....	20,000.00
Charities				
Administrative and Outside Relief	.....	180,000.00	21,560.78	201,560.78
Old Age Assistance	.....	173,000.00	1,712.40	174,712.40
Permanent Disabled	.....	12,000.00	591.25	12,591.25
Education				
School Department	.....	2,045,000.00	674.99	2,045,674.99
Bakersville School Warehouse	.....	.....	20,000.00	20,000.00
Weston School Building	.....	.....	50,000.00	50,000.00
City Library	275.05	112,000.00	359.65	112,634.70
Aviation				
Parks and Playgrounds	.....	135,000.00	3,825.93	138,825.93
Howe Street Playground	638.00	.....	.....	638.00
Golf Course, Athletic Field and Airport	.....	57,000.00	392.00	57,392.00
Improvements to Kalivas and Pulaski Parks	.....	.....	6,475.00	6,475.00
Kalivas Park Memorial Fund	.....	.....	1,619.19	1,619.19
Black Brook Dam	3,283.38	.....	.....	3,283.38
New Swimming Pool Sheridan - Basquil Park	.....	55,000.00	.....	55,000.00
Airport Improvements and Athletic Field Stands	.....	20,000.00	.....	20,000.00
Airport Master Plan	.....	.....	2,333.33	2,333.33

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1957

Accounts

G

Cash Expenditures			Liabilities Accrued December 31, 1957	Total Charges	Balances	
Payroll	Bills	Transfers			Unexpended Over-expended*	Carried to 1958
858,941.13	427,779.70	73.33	53,540.30	1,340,334.46	.....	.....
33,533.93	.....	61,208.83	1,868.72	96,611.48	.....	10,652.32
9,035.75	5,655.10	10,198.13	.....	24,888.98	.....	.....
39,700.53	2,770.23	82,529.24	.....	125,000.00	.....	.....
17,291.93	40,754.70	57,980.08	.....	116,026.71	.....	.....
.....	93,217.20	.....	.....	93,217.20	.....	.....
.....	19,034.06	198.72	2,381.44	21,614.22	.....	.....
.....	165,428.01	.....	18,193.02	183,621.03	1,378.97	.....
6,792.71	.....	18,911.76	1,176.87	26,881.34	.....	9,915.08
9,724.92	2,386.20	17,889.78	.....	30,000.00	.....	.....
5,418.36	.....	14,581.64	.....	20,000.00	.....	.....
17,570.61	161,737.00	.....	21,164.61	200,472.22	1,088.56	.....
.....	139,170.61	6,000.00	29,467.60	174,638.21	74.19	.....
.....	10,292.37	.....	1,895.04	12,187.41	403.84	.....
1,813,747.57	226,593.20	.....	20,327.25	2,060,668.02	14,993.03*	.....
.....	.....	.....	.....	.....	.....	20,000.00
.....	.....	.....	.....	.....	.....	50,000.00
80,583.22	28,184.13	.....	3,648.30	112,415.65	12.93	206.12
101,621.43	34,862.35	.....	2,273.07	138,756.85	69.08	.....
.....	197.50	.....	210.00	407.50	230.50	.....
39,506.85	14,298.80	1,340.30	2,161.85	57,307.80	84.20	.....
765.76	4,455.33	.....	.....	5,221.09	.....	1,253.91
.....	404.49	.....	.....	404.49	.....	1,214.70
472.45	2,810.93	.....	.....	3,283.38	.....	.....
18.62	660.88	.....	.....	679.50	.....	55,320.50
713.82	18,293.15	993.03	.....	20,000.00	.....	.....
.....	2,000.00	.....	.....	2,000.00	.....	333.33

CITY OF
STATEMENT OF BUDGETARY
For the Fiscal Year
Revenue
EXHIBIT

Title of Appropriation	Balances From 1956	Appropriations Current Year	Cash Receipts and Transfers	Total Amount Available
Unclassified				
Pensions	.....	208,000.00	.....	208,000.00
Damages and Claims	.....	2,000.00	.....	2,000.00
Printing	975.00	2,500.00	.....	3,475.00
Patriotic Purposes	.....	1,800.00	48.00	1,848.00
Incidentals	.....	10,000.00	2,006.73	12,006.73
Municipal Audit	.....	3,000.00	.....	3,000.00
Cash Variations	.....	200.00	.....	200.00
Reserve for Discounts	.....	34,000.00	.....	34,000.00
Reserve for Abatements	.....	23,000.00	10,000.00	33,000.00
Refunds	.....	1,800.00	.....	1,800.00
Fire Insurance on Public Buildings	.....	17,500.00	.....	17,500.00
Teachers State Pension Fund	.....	108,000.00	.....	108,000.00
Police State Pension Fund	.....	29,000.00	.....	29,000.00
Firemen's State Pension Fund	.....	51,000.00	.....	51,000.00
Publicity Funds	.....	3,000.00	1,000.00	4,000.00
Contingency Fund	.....	100,000.00	.....	100,000.00
Animal Rescue League	.....	400.00	.....	400.00
Social Security	.....	26,500.00	.....	26,500.00
Accounting Survey P.A.S.	.....	8,000.00	.....	8,000.00
Special Legislative Committee	.....	.....	500.00	500.00
Public Service Enterprises				
Water Department	93,134.44	.....	826,875.35	920,009.79
Public Scales	.....	3,800.00	.....	3,800.00
Cemeteries				
Pine Grove, Valley and Others	.....	75,000.00	30,090.22	105,090.22
Interest and Maturing Debt				
Interest on Temporary Loans	.....	26,000.00	19,180.69	45,180.69
Interest on General Loans	.....	75,090.50	.....	75,090.50
Maturing Debt	.....	460,000.00	.....	460,000.00
Other Governmental Units				
Hillsborough County Tax	.....	559,342.22	.....	559,342.22
Per Capita School Tax	.....	18,078.00	.....	18,078.00
GRAND TOTALS	$157,897.13	$8,337,210.72	$1,455,048.52	$9,950,156.37

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1957

Accounts

G

Cash Expenditures			Liabilities Accrued December		Balances	
Payroll	Bills	Transfers	31, 1957	Total Charges	Unexpended Over-expended*	Carried to 1958
204,986.21	.....	.....	1,485.93	206,472.14	1,527.86	.....
.....	2,365.70	.....	.....	2,365.70	365.70	.....
.....	1,799.03	.....	19.00	1,848.03	626.97	1,000.00
.....	1,719.02	.....	59.09	1,778.11	69.89	.....
.....	11,882.21	.....	536.22	12,418.43	311.57	.....
.....	3,000.00	.....	.....	3,000.00	.....	.....
.....	.....	.....	.....	.....	200.00	.....
.....	.....	33,815.62	.....	33,815.62	184.38	.....
.....	.....	33,000.00	.....	33,000.00	.....	.....
.....	1,273.65	.....	50.58	1,324.23	475.77	.....
.....	16,607.73	.....	.....	16,607.73	892.27	.....
.....	63,180.29	.....	33,816.99	96,997.28	11,602.72	.....
.....	26,507.65	.....	.....	26,507.65	2,492.35	.....
.....	40,924.61	.....	.....	40,924.61	1,075.39	.....
.....	3,540.20	.....	.....	3,540.20	459.80	.....
.....	.....	80,410.69	.....	80,410.69	19,589.31	.....
.....	400.00	.....		400.00	.....	.....
.....	4,143.59	.....	14,000.00	18,143.59	8,356.41	.....
.....	6,683.72	.....	.....	6,683.72	1,316.28	.....
.....	.....	.....	.....	.....	.....	500.00
321,753.62	437,662.05	.....	23,065.71	782,481.41	.....	137,528.38
3,511.76	190.47	.....	20.31	3,731.54	68.46	.....
85,102.72	16,367.51	.....	2,381.44	103,851.67	1,238.55	.....
.....	47,966.24	.....	.....	47,966.24	2,785.55	.....
.....	75,090.50	.....	.....	75,090.50	.....	.....
.....	460,000.00	.....	.....	460,000.00	.....	.....
.....	559,342.22	.....	.....	559,342.22	.....	.....
.....	18,078.00	.....	.....	18,078.00	.....	.....
$5,405,262.22	$3,484,164.01	$427,624.15	$285,080.86	$9,602,131.24	$54,200.79	$293,824.34

CITY OF MANCHESTER
STATEMENT OF CHARITIES DEPARTMENT EXPENDITURES
For the Fiscal Year Ended December 31, 1957
EXHIBIT G — SCHEDULE 1

Administrative Salaries		
Commissioner	$ 4,438.11	
Clerks and Investigators	13,132.50	
		$ 17,570.61
Expenditures (Cash and Accrual)		
Administration Bills		1,728.00
Outside Relief:		
Provisions	$44,115.62	
Milk	1,559.87	
Fuel	3,909.92	
Clothing	894.13	
Board, Care and Personal Aid	40,362.09	
Rents	17,743.80	
Professional Services	5,908.25	
Medicine	6,553.03	
Hospitals	55,998.48	
Burials	3,121.00	
Electricity	1,130.66	
Gas	678.31	
Out of Town Aid	570.82	
Miscellaneous	1,127.63	
		183,673.61
		$202,972.22
Deduct Decrease in Commitments		2,500.00
TOTAL EXPENDITURES		$200,472.22

The Department received the following cash reimbursements and refunds not reflected in the above:

Refunds	$10,060.78	
Old Age Assistance	1,712.40	
	$11,773.18	

CITY OF MANCHESTER
STATEMENT OF CEMETERY DEPARTMENT EXPENDITURES
For the Fiscal Year Ended December 31, 1957
EXHIBIT G — SCHEDULE 2

Payrolls — Regular		$ 85,102.72
Other Expenses (Cash and Accrual)		
Fuel Oil	$2,089.66	
Cement	435.36	
Gasoline and Oil	942.65	
Cement Containers	3,622.50	
Dressing and Fertilizer	1,653.38	
Coal	84.00	
Auto — Truck Expense	665.62	
Hardware and Tools	84.20	
Office Expenses	439.26	
Repairs — Building, Equipment, etc.	1,894.54	
Roads, Bulldozer, Trees, etc.	2,395.00	
Miscellaneous	1,481.20	
Equipment and Supplies	2,961.58	
		18,748.95
TOTAL EXPENDITURES		$103,851.67

CITY OF MANCHESTER
STATEMENT OF POLICE DEPARTMENT EXPENDITURES
For the Fiscal Year Ended December 31, 1957
EXHIBIT G — SCHEDULE 3

Salaries		
Chief	$ 7,062.22	
Captains and Deputy Chief	21,027.75	
Clerk and Patrolmen	458,111.28	
Commissioners	350.00	
		$486,551.25
Expenses (Cash and Accrual)		
Auto Supplies and Expense	$ 13,351.72	
Electricity	1,293.13	
Feeding Prisoners	195.15	
Fuel	3,250.57	
Garage Rent	1,200.00	
Gasoline	7,636.79	
Illuminating Gas	40.22	
Insurance	1,698.10	
Miscellaneous	6,208.46	
Office Supplies	6,242.50	
Photographic Supplies	580.61	
Radio Maintenance	11,105.33	
Signal System	758.08	
Telephone	3,052.42	
Teletypewriter	718.24	
Uniform Allowance	9,720.00	
Janitor Supplies	474.91	
Autos	15,118.00	
		82,644.23
TOTAL EXPENDITURES		$569,195.48

CITY OF MANCHESTER
STATEMENT OF FIRE DEPARTMENT EXPENDITURES
For the Fiscal Year Ended December 31, 1957
EXHIBIT G — SCHEDULE 4

Salaries		
Chief	$ 7,002.22	
Deputies	23,508.24	
Fire Alarm Superintendent	4,567.74	
Firemen	804,412.48	
Commissioners	350.00	
		$839,900.68
Expenses (Cash and Accrual)		
Apparatus Maintenance	$ 5,536.36	
Company Supplies	2,173.31	
Fire Alarm Maintenance	2,540.72	
Gas, Electricity and Telephone	6,263.24	
Heating	10,572.16	
Hose Maintenance	654.33	
Insurance	4,152.31	
Laundry, Furniture and Bedding	1,060.88	
Medical and First Aid	769.41	
Oil, Gasoline and Kerosene	2,857.05	
Office Supplies	391.56	
Paint Shop	303.40	
Printing and Stationery	888.11	
Personnel	391.67	
Miscellaneous	565.78	
Transportation	32.50	
Travel	450.00	
Uniform Allowance	11,505.00	
		51,128.39
TOTAL EXPENDITURES		$891,029.07

CITY OF

STATEMENT OF BUDGETARY

For the Fiscal Year

Non-Revenue

EXHIBIT

	Balances From 1956	Cash Receipts and Other Credits	Total Amount Available
Highway			
Permanent Improvements to Bridges ..	$110,197.12	.....	$110,197.12
School			
Construction of Two Elementary Schools	19,331.05	$18,668.95	38,000.00
Construction of Elementary School — Gossler Park	66,098.38	.....	66,098.38
GRAND TOTALS	$195,626.55	$18,668.95	$214,295.50

MANCHESTER

APPROPRIATIONS AND EXPENDITURES

Ended December 31, 1957

Accounts

H

Cash Expenditures		Transfers and Other Debits	Total Charges	Balances Carried to 1958
Payroll	Bills			
$6,800.18	.....	$10,622.55	$ 17,422.73	$ 92,774.39
1,409.19	$35,175.14	.....	36,584.33	1,415.67
.....	36,144.08	18,668.95	54,813.03	11,285.35
$8,209.37	$71,319.22	$29,291.50	$108,820.09	$105,475.41

CITY OF

STATEMENT OF APPROPRIATIONS —

For the Fiscal Year

Revenue

EXHIBIT

	Balances Carried From 1956	Departmental Appropriations	Cash and Other Credits	Transfer From Bond Issue
Administration	.....	$ 30,000.00	.....	$ 757.08
Highway Maintenance	.....	125,000.00	$ 17,898.00	.....
Sewer Maintenance	.....	40,000.00	183.17	.....
Refuse Disposal	.....	475,000.00	.....	.....
Street Cleaning	.....	45,000.00	.....	.....
Engineering Department	.....	30,000.00	1.50	478.16
Vacation and Holidays	.....	80,000.00	.....	.....
Sick Leave	.....	40,000.00	.....	.....
Gravel Bank	.....	.....	.....	678.15
Construction Material and Supplies	.....	.....	498.84	5,584.20
Snow and Ice	.....	125,000.00	.....	.....
Garage	$4,460.00	.....	7,408.68	2,876.01
Insurance	.....	.....	482.09	248.95
Plant and Tools	.....	.....	.....	.....
Traffic Division	.....	.....	45,208.12	.....
Transfer from Special Revenue Accounts	.....	.....	27,367.52	.....
	$4,460.00	$990,000.00	$99,047.92	$10,622.55

SPECIAL

	Balances Carried From 1956	Departmental Appropriations	Cash and Other Credits
New Sidewalks	.....	$ 15,000.00	$ 9,888.98
New Sewers	$ 7,263.80	100,000.00	.....
Incinerator Repairs	14,614.22	7,000.00	.....
New Equipment	18,217.20	75,000.00	.....
New Highway	.....	125,000.00	.....
Resurfacing Highway	.....	100,000.00	16,026.71
Cemetery Brook Culvert	6,796.42	30,000.00	.....
Kalivas Park Highway	.....	30,000.00	.....
Beech Street — Valley Street Southerly Resurfacing	.....	20,000.00	.....
	$46,891.64	$502,000.00	$25,915.69

MANCHESTER

HIGHWAY DEPARTMENT LEDGER

Ended December 31, 1957

Accounts

I

Inter Departmental Transfers	Total Credits	Expenditures		Inter Departmental Transfers	Total Charges	Departmental Appropriation Unexpended *Over-expended
		Payrolls	Bills			
$ 60,763.38	$ 91,520.46	$ 75,732.23	$ 10,121.37	$ 6,000.19	$ 91,853.79	$ 333.33*
.....	142,898.00	75,383.54	1,135.41	87,060.90	163,579.85	20,681.85
.....	40,183.17	26,447.24	34.00	16,162.66	42,643.90	2,460.73*
63.21	475,063.21	348,306.83	29,739.08	91,441.65	472,487.56	2,575.65
.....	45,000.00	47,337.45	.....	16,239.46	63,576.91	18,576.91*
10,651.80	41,131.46	36,616.16	1,961.39	1,300.05	39,877.60	1,253.86
.....	80,000.00	69,542.98	.....	5,041.86	74,584.84	5,415.16
.....	40,000.00	30,053.72	324.00	2,194.28	32,572.00	7,428.00
12,445.50	13,123.65	8,069.34	.....	13,740.64	21,809.98	8,686.33
195,696.35	201,779.30	229.38	201,206.05	537.36	201,972.89	193.59*
2,161.75	127,161.75	36,543.99	26,616.58	18,404.37	81,564.94	45,596.81
203,531.43	218,276.12	79,511.24	146,078.17	8,188.88	233,778.29	15,502.17*
30,949.65	31,680.69	.....	28,746.05	.....	28,746.05	2,934.64
719.28	719.28	18,492.04	4,058.90	4,045.16	26,596.10	25,876.82*
60.00	45,268.12	23,992.60	13,981.20	7,554.23	45,528.12	260.00*
.....	27,367.52	.....	.....	.....	.....	27,367.52
$517,042.35	$1,621,172.82	$876,258.84	$464,002.20	$280,911.69	$1,621,172.82	$ - 0 -

REVENUE ACCOUNTS

Total Credits	Expenditures		Inter Departmental Transfers	Total Charges	Carried to 1958
	Payrolls	Bills			
$ 24,888.98	$ 9,035.75	$ 5,655.10	$ 10,198.13	$ 24,888.98	.....
107,263.80	35,402.65	.....	61,208.83	96,611.48	$10,652.32
21,614.22	.....	21,415.50	198.72	21,614.22	.....
93,217.20	.....	93,217.20	.....	93,217.20	.....
125,000.00	39,700.53	2,770.23	82,529.24	125,000.00	.....
116,026.71	17,291.93	40,754.70	57,980.08	116,026.71	.....
36,796.42	7,969.58	.....	18,911.76	26,881.34	9,915.08
30,000.00	9,724.02	2,386.20	17,889.78	30,000.00	.....
20,000.00	5,418.36	.....	14,581.64	20,000.00	.....
$574,807.33	$124,542.82	$166,198.93	$263,498.18	$554,239.93	$20,567.40

CITY OF MANCHESTER
STATEMENT OF APPROPRIATIONS —
HIGHWAY DEPARTMENT LEDGER
For the Fiscal Year Ended December 31, 1957
Non-Revenue Accounts
EXHIBIT J

Permanent Improvements to Bridges:		
Credits		
Balance from 1956		$110,197.12
Charges		
Expenditures		
Payroll	$ 6,800.18	
Transfers to Revenue Cash	10,622.55	
Total Charges		17,422.73
BALANCE TO 1958		$92,774.39

CITY OF MANCHESTER
SUMMARY OF TRANSFERS CHARGED TO NON-REVENUE ACCOUNTS
For the Fiscal Year Ended December 31, 1957
EXHIBIT J — SCHEDULE 1

Permanent Improvement to Bridges:	
Administration	$ 757.08
Transportation	976.11
Equipment	1,899.90
Construction Material and Supplies	5,584.20
Gravel Bank	678.15
Insurance	248.95
Engineering	478.16
TOTAL	$10,622.55

City of Manchester
STATEMENT OF TAX RATES AND TAX LEVIES
For the Year 1934 to 1957 Inclusive
EXHIBIT K

Year	Valuation	State (School) Per Capita)	Tax Rate (Per $1000) County	City	Total	Total Tax Levy
1934	$ 95,868,758.00	$2.52	$2.40	$23.58	$28.50	$2,732,267.85
1935	92,757,548.00	3.13	4.12	24.75	32.00	2,968,241.54
1936	85,038,060.00	3.58	6.65	30.77	41.00	3,486,565.44
1937	85,165,879.00	3.38	5.84	29.28	38.50	3,278,894.64
1938	85,687,111.00	2.23	6.13	31.39	39.75	3,406,082.72
1939	86,005,329.00	.21	9.51	30.28	40.00	3,440,213.16
1940	86,445,329.00	.21	9.40	29.89	39.50	3,414,598.58
1941	87,358,605.00	.19	8.38	28.93	37.50	3,275,955.86
1942	88,771,497.00	.18	6.32	29.75	36.25	3,217,988.65
1943	89,657,189.00	.17	4.92	28.76	33.85	3,034,917.51
1944	90,254,107.00	.16	4.63	28.46	33.25	3,000,971.01
1945	90,670,488.00	.15	4.14	28.71	33.00	2,992,130.84
1946	93,929,433.00	.14	4.32	31.24	35.70	3,353,286.23
1947	105,524,315.00	.12	4.31	32.57	37.00	3,945,104.78
1948	110,104,052.00	.11	4.99	34.90	40.00	4,410,442.28
1949	111,306,153.00	.10	3.85	36.65	40.60	4,525,308.39
1950	114,938,691.00	.10	3.75	36.15	40.00	4,597,547.64
1951	121,851,507.00	.10	4.83	36.07	41.00	4,995,916.94
1952	125,165,364.00	.10	4.91	38.79	43.80	5,482,245.50
1953	127,623,852.00	.11	3.67	43.22	47.00	5,998,326.01
1954	129,661,518.00		3.70	45.30	49.00	6,360,894.64
1955	132,174,711.00		4.21	44.79	49.00	6,484,039.24
1956	135,369,834.00		3.45	46.55	50.00	6,776,021.85
1957	138,460,987.00	.15	4.05	47.80	52.00	7,199,971.31

CITY OF MANCHESTER
COMPARATIVE BALANCE SHEET
EXHIBIT L

	December 31, 1956	December 31, 1957	Increase Decrease*
ASSETS			
Cash:			
Free Cash Balance	$ 925,473.39	$ 693,428.59	$232,044.80*
Unavailable for City Purposes	196,962.90	296,199.07	99,236.17
Taxes Receivable	548,513.93	684,168.66	135,654.73
Taxes Receivable — Head Taxes	61,775.00	67,320.00	5,545.00
Tax Titles and Tax Deeds	14,738.86	18,635.10	3,896.24
Departmental Accounts Receivable	53,770.28	56,474.98	2,704.70
Water Works	118,527.61	77,212.34	41,315.27*
Due from State of New Hampshire	24,359.37	7,245.80	17,113.57*
TOTAL ASSETS	$1,944,121.34	$1,900,684.54	$ 43,436.80*
LIABILITIES			
Accounts Payable and Accruals	$ 289,386.83	$ 285,080.86	$ 4,305.97*
U. S. Savings Bonds	675.25	732.00	56.75
Teachers Retirement	11,033.47	28,354.71	17,321.24
Social Security		16,719.56	16,719.56
Temporary Revenue Loans	600,000.00	500,000.00	100,000.00*
Revenue Appropriation Balances	157,897.13	293,824.34	135,927.21
Water Works (Reserve for Appropriation when Collected)	118,527.61	77,212.34	41,315.27*
Revenue of 1957-58	95.50	1,733.50	1,638.00
Head Tax Reserve and Cost	76,325.00	86,575.50	10,250.50
Tailings	6,827.32	6,827.07	.25*
Parking Meters	61,823.07	80,728.30	18,905.23
Other Funds	14,446.67	12,880.62	1,566.05*
Revenue of Prior Years (Surplus)	607,083.49	510,015.74	97,067.75*
TOTAL LIABILITIES	$1,944,121.34	$1,900,684.54	$ 43,436.80*